CONFORMED

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, DC 20549

FORM 10-Q

(Mark One)

[X] QUARTERLY REPORT PURSUANT TO SECTION 13 OR 15(d) OF THE SECURITIES EXCHANGE ACT OF 1934 FOR THE QUARTERLY PERIOD ENDED SEPTEMBER 30, 1997; OR

[ ] TRANSITION REPORT PURSUANT TO SECTION 13 OR 15(d) OF THE SECURITIES EXCHANGE ACT OF 1934 FOR THE TRANSITION PERIOD FROM ______________ TO ______________.

COMMISSION FILE NUMBER: 0-20728

RIMAGE CORPORATION
(Exact name of Registrant as specified in its charter)

Minnesota	41-1577970
(State or other jurisdiction of incorporation or organization)	(I.R.S. Employer Identification No.)

7725 Washington Avenue South, Edina, MN 55439
(Address of principal executive offices)

612-944-8144
(Registrant's telephone number, including area code)

NA
(Former name, former address, and former fiscal year, if changed since last report.)

Common Stock outstanding at November 12, 1997 -- 3,090,502 shares of $.01 par value Common Stock.

Indicate by check mark whether the Registrant (1) has filed all reports required to be filed by Section 13 or 15 (d) of the Securities Exchange Act of 1934 during the preceding 12 months (or for such shorter period that the Registrant was required to file such reports), and (2) has been subject to such filing requirements for the past 90 days. Yes X No

RIMAGE CORPORATION
FORM 10-Q
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FOR THE THREE AND NINE MONTHS ENDED SEPTEMBER 30, 1997

RIMAGE CORPORATION AND SUBSIDIARIES
CONSOLIDATED BALANCE SHEETS

ASSETS	September 30, 1997	December 31, 1996
Current assets:	(unaudited)	
Cash	$ 12,850	$ 117,322
Trade accounts receivable, net of allowance for doubtful accounts and sales returns of $571,860 and $1,084,910 respectively	4,522,310	5,070,738
Inventories (note 2)	2,730,941	4,027,553
Income tax receivable	24,711	818,790
Prepaid expenses and other current assets	393,675	293,037
Current installments of investment in sales-type leases	125,420	217,952
Total current assets	7,809,907	10,545,392
Property, plant, and equipment, net	6,235,325	7,814,430
Investment in sales-type leases, net of current installments	21,592	182,332
Goodwill	868,870	929,407
Other assets	354,541	537,944
Total assets	$15,290,235	$20,009,505
LIABILITIES AND STOCKHOLDERS' EQUITY		
Current liabilities:		
Current portion of notes payable	$ 2,865,113	$6,052,709
Current installments of capital lease obligations	341,548	311,343
Trade accounts payable	2,566,435	4,295,400
Accrued expenses	1,181,524	1,746,912
Deferred income and customer deposits	550,242	429,822
Total current liabilities	7,504,862	12,836,186
Capital lease obligations, less current installments	2,755,526	3,031,759
Total liabilities	10,260,388	15,867,945
Minority interest in inactive subsidiary	57,907	57,907
Stockholders' equity (note 4):		
Common stock	30,898	30,845
Additional paid-in capital	10,463,750	10,447,798
Accumulated deficit (note 4)	(5,382,776)	(6,330,291)
Equity adjustment from foreign currency translation	(139,932)	(64,699)
Total stockholders' equity	4,971,940	4,083,653
Total liabilities and stockholders' equity	$15,290,235	$20,009,505

See accompanying condensed notes to consolidated financial statements

RIMAGE CORPORATION AND SUBSIDIARIES
CONSOLIDATED STATEMENTS OF OPERATIONS
(unaudited)

<TABLE>
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	Three Months Ended September 30, 1997	Three Months Ended September 30, 1996	Nine Months Ended September 30, 1997	Nine Months Ended September 30, 1996
<S>	<C>	<C>	<C>	<C>
Revenues..	$8,443,604	$12,121,699	$29,608,308	$33,072,107
Cost of revenues....................................	5,758,059	9,333,752	21,460,335	24,941,683
Gross Profit..................................	2,685,545	2,787,947	8,147,973	8,130,424
Operating expenses:				
Engineering and development......................	425,862	587,113	1,510,529	2,054,242
Selling, general and administrative..............	1,606,179	2,058,406	5,044,491	6,539,688
Total operating expenses......................	2,032,041	2,645,519	6,555,020	8,593,930
Operating earnings (loss).....................	653,504	142,428	1,592,953	(463,506)
Other income (expense)				
Interest expense, net............................	(183,863)	(167,603)	(695,928)	(439,097)
Gain (loss) on currency exchange.................	(10,562)	38,942	28,178	27,335
Other, net.......................................	97,213	23,318	112,312	62,469
Total other expense, net......................	(97,212)	(105,343)	(555,438)	(349,293)
Net earnings (loss) before income taxes.......	556,292	37,085	1,037,515	(812,799)
Income taxes..................................	29,857	-	90,000	-
Net earnings (loss)...........................	$ 526,435	$ 37,085	$ 947,515	$(812,799)
Net earnings (loss) per common and common equivalent share................	$ 0.15	$ 0.01	$ 0.29	$ (0.26)
Weighted average shares and share equivalents outstanding.....................	3,386,563	3,118,432	3,313,970	3,107,427

</TABLE>

See accompanying condensed notes to the consolidated financial statements

RIMAGE CORPORATION AND SUBSIDIARIES
CONSOLIDATED STATEMENTS OF CASH FLOWS
(unaudited)

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	Nine Months Ended September 30, 1997	Nine Months Ended September 30, 1996
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Cash flows from operating activities:...........................		
Net income (loss)	$ 947,515	$ (812,799)
Adjustments to reconcile net income (loss) to net cash....... provided by operating activities:		
Depreciation and amortization..........................	1,835,988	1,120,775
Change in reserve for excess and obsolete inventories...	21,787	(110,000)
Change in reserve for doubtful accounts................	(513,050)	(124,744)
Loss (gain) on sale of property, plant, and equipment...	74,783	(3,469)
Deferred income tax....................................	0	(123,388)
Increase in investment in sales-type leases............	0	(73,452)
Changes in operating assets and liabilities:		
Trade accounts receivable..............................	1,061,478	1,272,352
Inventories..	1,274,825	(18,524)
Prepaid expenses and other current assets..............	(100,638)	(91,903)
Income tax receivable..................................	794,079	6,417

Accounts payable	(1,728,965)	(272,193)
Accrued expenses	(565,388)	163,838
Deferred income and customer deposits	120,420	(291,608)
Net cash provided by operating activities	3,222,834	641,302
Cash flows from investing activities:		
Purchase of property, plant, and equipment	(287,129)	(5,160,376)
Proceeds from the sale of property and equipment	16,000	20,650
Other assets	183,403	259,575
Payments on investment in sales-type leases	253,272	205,893
Net cash provided by (used in) investing activities	165,546	(4,674,258)
Cash flows from financing activities:		
Proceeds from capital lease equipment financing	0	1,822,770
Proceeds from stock option exercise	16,005	146,250
Principal payments on capital lease obligation	(246,028)	(16,603)
Proceeds from other notes payable	26,001,642	13,993,300
Repayment of other notes payable	(29,189,238)	(12,066,041)
Net cash provided by (used in) financing activities	(3,417,619)	3,879,676
Effect of exchange rate changes on cash	(75,233)	(52,022)
Net decrease in cash	(104,472)	(205,302)
Cash, beginning of period	117,322	230,014
Cash, end of period	$ 12,850	$ 24,712

</TABLE>

See accompanying condensed notes to the consolidated financial statements.

RIMAGE CORPORATION AND SUBSIDIARIES
CONDENSED NOTES TO CONSOLIDATED FINANCIAL STATEMENTS (UNAUDITED)

(1) BASIS OF PRESENTATION AND NATURE OF BUSINESS

The Company operates in two segments, Rimage Systems Division and Rimage Services Division. The Rimage Systems Division consists of substantially all of the former Rimage Companies. The Rimage Services Division consists of the former Dunhill operation in addition to the existing service business at Duplication Technology.

The Systems Division develops, manufactures and distributes high performance CD-Recordable (CD-R) publishing and duplication systems, and continues to support its long term involvement in diskette duplication and publishing equipment. The Services Division provides computer media duplication and production services to software developers and manufacturers and information publishers.

The consolidated financial statements included herein have been prepared by the Company, without audit, pursuant to the rules and regulations of the Securities and Exchange Commission. Certain information and footnote disclosures normally included in financial statements prepared in accordance with generally accepted accounting principles have been condensed or omitted pursuant to such rules and regulations, although Rimage believes that the disclosures are adequate to make the information presented not misleading.

In the opinion of the Company, all adjustments, consisting of only normal recurring adjustments, necessary to present fairly the consolidated financial position of the Company as of the dates and for the periods presented, have been made. The results of operations for such interim periods are not necessarily indicative of the results to be expected for the entire year.

(2) INVENTORIES

Inventories consist of the following:

	September 30, 1997 (unaudited)	December 31, 1996
Finished goods and demonstration equipment	$ 903,077	$ 1,026,303
Work-in-process	315,441	527,378
Purchased parts and subassemblies	2,124,210	3,063,872

	3,342,728	4,617,553
Less reserve for excess inventories	611,787	590,000
	$ 2,730,941	$ 4,027,553

 (continued)

RIMAGE CORPORATION AND SUBSIDIARIES
CONDENSED NOTES TO CONSOLIDATED FINANCIAL STATEMENTS (UNAUDITED)

(3) SEGMENT REPORTING

The following table summarizes certain financial information for the Systems and Service segments:

(in thousands)	Nine Months Ended September 30, (unaudited) 1997	1996
Revenues from unaffiliated customers:		
Systems	$ 15,428	$ 18,524
Service	14,180	14,548
Operating earnings (loss):		
Systems	2,125	(473)
Service	(532)	9

	September 30, 1997	December 31, 1996
Net identifiable assets:	(unaudited)	
Systems	$ 7,371	$ 9,137
Service	7,919	10,873

As of and for the nine months ended September 30, 1997, revenues from unaffiliated customers, operating loss, and net identifiable assets from foreign operations were $3,157,000, $(178,000) and $1,753,000, respectively. As of and for the nine months ended September 30, 1996, foreign revenues from unaffiliated customers, operating loss, and net identifiable assets were $3,803,000, $(9,000) and $2,169,000, respectively.

Item 2. MANAGEMENT'S DISCUSSION AND ANALYSIS OF FINANCIAL CONDITION AND RESULTS OF OPERATIONS

The following table sets forth, for the periods indicated, selected items from the Company's consolidated statements of operations, shown in thousands.

	Three Months Ended September 30, 1997	1996	Nine Months Ended September 30, 1997	1996
Revenues from Unaffiliated Customers:				
Systems............................	$4,881	$7,562	$15,428	$18,524
Services	3,563	4,560	14,180	14,548
Total Revenues	8,444	12,122	29,608	33,072
Cost of Revenues:				
Systems............................	2,670	5,555	8,931	12,605
Service............................	3,088	3,779	12,529	12,337
Total Cost of Revenues	5,758	9,334	21,460	24,942
Gross Profit:				
Systems............................	2,211	2,007	6,497	5,919
Service............................	475	781	1,651	2,211
Total Gross Profit	2,686	2,788	8,148	8,130
Operating Expenses:				
Systems	1,314	1,903	4,372	6,392
Service	718	743	2,183	2,202

Total Operating Expenses.......	2,032	2,646	6,555	8,594
Operating Earnings (Loss):				
Systems	898	104	2,125	(473)
Service	(244)	38	(532)	9
Total Operating Earnings (Loss).....	$654	$142	$1,593	$(464)

RESULTS OF OPERATIONS

This report contains forward-looking statements that involve risks and uncertainties. The Company's actual results could differ significantly from those discussed in the forward-looking statements. Factors that could cause or contribute to such differences include, but are not limited to, changes in media or method used for distribution of software, technological changes in products offered by the Company or its competitors and changes in general conditions in the computer market.

Rimage has two primary divisions, as follows: 1) The Systems Division that designs, manufactures and sells high performance, on-demand publishing and duplication systems for CD-R's and diskettes and 2) the Service Division that provides media duplication and fulfillment services for most computer media types, including diskette, CD ROM, tape and other media such as Zip and Jazz disks. The Company's revenues decreased by 30.3% and 10.5% in the three and nine months ended September 30, 1997, respectively, when compared to the three and nine months ended September 30, 1996. Consolidated net earnings for the three and nine months ended September 30, 1997 were $526,000 and $948,000 respectively, compared to net earnings of $37,000 and a net loss of $(813,000), respectively, for the three and nine months ended September 30, 1996.

SYSTEMS DIVISION -- THREE AND NINE MONTHS ENDED SEPTEMBER 30, 1997 AND 1996

Systems Division revenues (which include equipment sold from Rimage Systems Group, Rimage Europe, Duplication Technology, and Knowledge Access International) for the three and nine months ended September 30, 1997 decreased by $2,681,000 and $3,096,000, respectively, when compared to the same periods of 1996. These decreases were primarily due to significant decreases in non-core business revenues of $3,314,000 and $5,332,000, respectively, after the shut-down of certain non-core business operations in December of 1996 and May of 1997, offset by significant increases in core business system revenues of $633,000 and $2,236,000, respectively. The increase in core business revenues was primarily due to an increase in CD-R equipment sales.

Systems Division gross profit for the three and nine months ended September 30, 1997, increased by $205,000 and $578,000, or 18.8% and 10.2% as a percentage of sales, respectively, when compared to the same periods of 1996. These increases were primarily due to the increased sales of higher margin CD-R products and the discontinuation of lower margin products as a result of the shut-down of non-core business operations.

Systems Division operating expenses for the three and nine months ended September 30, 1997 decreased by $589,000 and $2,020,000, or 30.9% and 31.6%, respectively, when compared to operating expenses for the same period of 1996. These decreases were primarily a result of work force changes and the decision to shut-down certain non-core business facilities and divisions in December of 1996 and May 1997. The Company expects this trend of comparative lower operating expenses to continue through the end of 1997.

Systems Division operating earnings for the three and nine months ended September 30, 1997 were $898,000 and $2,125,000, respectively, compared with operating earnings of $104,000 and an operating loss of $473,000, respectively, for the same periods of 1996. These improvements were due to the aforementioned change in sales mix and decreases in operating expenses during the three and nine months ended September 30, 1997 compared to the same periods of 1996.

SERVICE DIVISION -- THREE AND NINE MONTHS ENDED SEPTEMBER 30, 1997 AND 1996

Service Division revenues (which include the revenues of the Rimage Service Group, formerly "Dunhill", as well as the service business of Duplication Technology) for the three and nine months ended September 30, 1997, decreased by $997,000 and $368,000, respectively, when compared to the same periods of 1996. These decreases were primarily due to lower diskette duplication demand offset by incremental CD-ROM duplication from the Company's CD-ROM stamping facility. The Company anticipate moving CD-ROM equipment from this facility during the fourth quarter 1997 for which $200,000 has been reserved during the third quarter 1997 to account for the predicted costs.

Service Division gross profit as a percentage of revenues for the three and nine months ended September 30, 1997, decreased to 13.3% and 11.6% from 17.1% and 15.2%, respectively, when compared to the same periods of 1996. These margin changes were primarily due to a lower gross profit from the aforementioned incremental CD-ROM duplication offset by personnel and manufacturing operation changes that were made during the second and third quarters of 1997 to improve those margins.

Service Division operating expenses for the three and nine months ended September 30, 1997 were $718,000 and $2,183,000, respectively, compared to $743,000 and $2,202,000, respectively, for the same periods of 1996. Both the three and nine month periods of 1997 contain $200,000 of reserve expense to cover the costs of moving CD-ROM equipment, as mentioned in the paragraph above. The decreases of operating expenses from the three and nine month periods of 1997 to 1996 were a direct result of work force changes made in December 1996.

Service Division operating loss for the three and nine months ended September 30, 1997, was $(244,000) and $(532,000), respectively, compared with operating earnings of $38,000 and $9,000, respectively, for the same periods of 1996. These changes in operating earnings/losses were primarily due to the aforementioned gross profit changes.

CONSOLIDATED THREE AND NINE MONTHS ENDED SEPTEMBER 30, 1997 AND 1996

Revenues for the three and nine months ended September 30, 1997, decreased by $3,678,000 and $3,464,000, respectively, when compared to the same periods of 1996. These decreases were primarily a result of the shut down of non-core businesses offset by increased revenues from the Company's core businesses.

Gross profit, as a percentage of revenues, for the three and nine months ended September 30, 1997, increased to 31.8% and 27.5%, respectively, from 23.0% and 24.6% for the three and nine months ended September 30, 1996. These increases were primarily due to the aforementioned sales mix change between core and non-core businesses, offset by lower gross profit from incremental CD-ROM duplication.

Operating expenses for the three and nine months ended September 30, 1997 decreased by $614,000 and $2,039,000, respectively, when compared to the same periods of 1996. These decreases were a direct result of work force changes and the decision to shut-down certain non-core business facilities and divisions in December of 1996 and May 1997.

Other expense, net, for the three and nine months ended September 30, 1997, decreased by $8,000 and increased by $206,000, respectively, when compared to the same periods of 1996. This was primarily due to higher interest expense as a direct result of increased borrowing for working capital and capital investment beginning in the second half of 1996.

Due to significant loss carryforwards as of December 31, 1996, the Company's income tax expense for the three and nine months ended September 30, 1997, were $30,000 and $90,000, respectively. The Company expects this trend to continue due to significant remaining loss carryforwards.

Net earnings for the three and nine months ended September 30, 1997, were $526,000 and $948,000, respectively, compared to net earnings of $37,000 and a net loss of $(813,000), respectively, for the same periods of 1996. Net earnings per share for the three and nine months ended September 30, 1997, were $.15 and $.29, respectively, compared to net earnings per share of $.01 and a net loss per share of ($.26) for the same periods of 1996.

LIQUIDITY AND CAPITAL RESOURCES

Net cash provided by operating activities during the first nine months of 1997 and 1996 was $3,223,000 and $641,000, respectively. The main sources of cash provided from operating activities during the first nine months of 1997 include: net earnings of $948,000; depreciation and amortization expense of $1,836,000; a decrease in receivables of $548,000 as a result of increased emphasis on the timely collection of receivables; a decrease in inventory of $1,297,000 primarily due to concentrated efforts to reduce excess inventories at specific locations within the Systems and Service Divisions; offset by a decrease in accounts payable and accrued expenses of $2,494,000 resulting from a conscious effort to reduce the Company's payable days to approximately half of what they were at December 31, 1996.

Net cash provided by (used in) investing activities was $166,000 and $(4,674,000) during the nine months ended September 30, 1997 and 1996, respectively. The change which provided cash from investing activities during the first nine months of 1997 was primarily due to a focus on fewer property, plant, and equipment purchases. In third quarter 1996, the Company purchased approximately $4,100,000 in CD-ROM production equipment. At September 30, 1997 the Company had no significant commitments to purchase additional capital equipment.

At September 30, 1997, the Company's working capital was $305,000 compared to $(2,290,794) at December 31, 1996. The net cash provided by (used in) financing activities was $(3,418,000) and $3,880,000 for the nine months ended September 30, 1997 and 1996, respectively. The Company decreased its bank debt by approximately $3,200,000 during the first nine months of 1997. During the first nine months of 1996, the Company increased its bank debt by $1,927,000 and obtained $1,823,000 in financing for capital leases. The Company has a $5,000,000 line of credit with a bank, which expires April 1, 1998. Advances under this line of credit are secured by substantially all the Company's assets, are subject to borrowing base requirements, are due on demand and bear interest at the bank's reference rate plus two and one-half percent. At September 30, 1997, the Company had borrowings under this line totaling $982,000 and availability of $2,191,000. The Company also has a term note agreement at the same bank with a principal balance of $1,883,000 at September 30, 1997. The note is payable in monthly installments of $77,777, plus accrued interest at the bank's reference rate plus two and three-quarters percent until April 1, 1998 when the remaining principal balance and all unpaid accrued interest is due. The note contains various terms that are secured by substantially all the Company's assets. The Company believes its banking relationship is good and that satisfactory financing will be available on terms acceptable to the Company for the foreseeable future.

NEW ACCOUNTING PRONOUNCEMENTS

Beginning in the fourth quarter of 1997, the Company will be required to adopt the provisions of Statement of Financial Accounting Standards No. 128 "Earnings per Share" (SFAS No. 128). Under SFAS No. 128, companies are required to present basic and diluted earnings per share instead of primary and fully diluted earnings per share as required by Accounting Principles Board Opinion No. 15 "Earnings per Share" (APB No. 15). Basic earnings per share is computed by dividing income available to common stockholders by the weighted average number of common shares outstanding during the period. Diluted earnings per share is computed in the same manner as basic earnings per share except that the weighted average number of common shares outstanding is increased to include the number of additional common shares that would have been outstanding if all potentially dilutive common shares had been issued using the treasury stock method.

PART II -- OTHER INFORMATION

Item 1. LEGAL PROCEEDINGS

Not Applicable.

Item 2. CHANGES IN SECURITIES

Not Applicable.

Item 3. DEFAULTS UPON SENIOR SECURITIES

Not Applicable.

Item 4. SUBMISSION OF MATTERS TO A VOTE OF SECURITY HOLDERS

None.

Item 5. OTHER INFORMATION

Not Applicable.

Item 6. EXHIBITS AND REPORTS ON FORM 8-K

(a) Exhibits:

Exhibit No. 11.1 Computation of Net Earnings (Loss) Per Common and Common Equivalent Share.

Exhibit No. 27.1 Financial Data Schedule

(b) Reports on Form 8-K:

Not Applicable.

SIGNATURES

In accordance with the Exchange Act, this report has been signed below by following persons on behalf of the registrant and on the dates indicated.

RIMAGE CORPORATION

Registrant

Date: November 14, 1997 By: /s/ Bernard P. Aldrich
Bernard P. Aldrich
Director, Chief Executive Officer, and President
(Principal Executive Officer)
(Principal Financial Officer)

Date: November 14, 1997 By: /s/ Robert M. Wolf
Robert M. Wolf
Controller

(Principal Accounting Officer)

EXHIBIT 11

RIMAGE CORPORATION
COMPUTATION OF NET EARNINGS (LOSS) PER COMMON AND COMMON EQUIVALENT SHARE

<TABLE>
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	Three Months Ended September 30, 1997	Three Months Ended September 30, 1996	Nine Months Ended September 30, 1997	Nine Months Ended September 30, 1996
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Shares Outstanding at beginning of period.	3,084,500	3,084,500	3,084,500	3,051,000
Common stock issued in stock option exercise	5335	0	5335	33500
Shares Outstanding at end of period	3,089,835	3,084,500	3,089,835	3,084,500
Weighted average shares of common stock outstanding	3,089,835	3,084,500	3,089,835	3,071,505
Common stock equivalents	760,488	397,453	760,488	397,453
Weighted average shares of common stock equivalents.	296,728	33,932	224,135	35,921
Weighted average shares of common stock and stock equivalents	3,386,563	3,118,432	3,313,970	3,107,427
Net earnings (loss).	$526,435	$37,085	$947,515	$(812,799)
Net earnings (loss) per share	$ 0.15	$ 0.01	$0.29	$ (0.26)

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