RILEY BRYANT R Form SC 13G July 29, 2005

> UNITED STATES SECURITIES AND EXCHANGE COMMISSION Washington, D.C. 20549

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OMB APPROVAL

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SCHEDULE 13G

Under the Securities and Exchange Act of 1934

(Amendment No. ____)*

Iomega Corporation

(Name of Issuer)

Common Stock

(Title of Class of Securities)

462030305

(CUSIP Number)

May 13, 2005

(Date of Event Which Requires Filing of this Statement)

Check the appropriate box to designate the rule pursuant to which this Schedule is filed:

[x] Rule 13d-1(b)
[_] Rule 13d-1(c)
[_] Rule 13d-1(d)

* The remainder of this cover page shall be filled out for a reporting person's initial filing on this form with respect to the subject class of securities, and for any subsequent amendment containing information which would alter the disclosures provided in a prior cover page.

The information required in the remainder of this cover page shall not be deemed to be "filed" for the purpose of Section 18 of the Securities Exchange Act of 1934 or otherwise subject to the liabilities of that section of the Act but shall be subject to all other provisions of the Act (however, see the Notes).

CUSIP No. 40	62030305	5 13G Page 1 of	5 Pages	
1. NAME OF RE I.R.S.		G PERSONS ICATION NO. OF ABOVE PERSONS (ENTITIES ONLY)		
Brya	ant R. H	Riley		
2. CHECK THE APPROPRIATE BOX IF A MEMBER OF A GROUP* (a) [X]				
			(b) [_]	
3. SEC USE ON	NLY			
4. CITIZENSH	IP OR PI	LACE OF ORGANIZATION		
Unit	ed Stat	les		
NUMBER OF	5.	SOLE VOTING POWER		
SHARES	3	3,365,318		
BENEFICIALLY	6.	SHARED VOTING POWER		
OWNED BY		0		
EACH	7.	SOLE DISPOSITIVE POWER		
REPORTING		3,365,318		
PERSON	8.	SHARED DISPOSITIVE POWER		
WITH		0		
9. AGGREGATE	AMOUNT	BENEFICIALLY OWNED BY EACH REPORTING PERSON		
3,365,318				
10. CHECK BOX IF THE AGGREGATE AMOUNT IN ROW (9) EXCLUDES CERTAIN SHARES*				
			[_]	

11. PERCENT OF CLASS REPRESENTED BY AMOUNT IN ROW $9\,$

6.52%

12. TYPE OF REPORTING PERSON*

IN

*SEE INSTRUCTIONS BEFORE FILLING OUT!

CUSIP No. 462030305 13G Page 2 of 5 Pages 1. NAME OF REPORTING PERSONS I.R.S. IDENTIFICATION NO. OF ABOVE PERSONS (ENTITIES ONLY) SACC Partners, LP 2. CHECK THE APPROPRIATE BOX IF A MEMBER OF A GROUP* (a) [X] (b) [_] 3. SEC USE ONLY 4. CITIZENSHIP OR PLACE OF ORGANIZATION United States NUMBER OF 5. SOLE VOTING POWER 2,767,234 SHARES BENEFICIALLY 6. SHARED VOTING POWER OWNED BY 0

EACH	7.	SOLE DISPOSITIVE POWER
REPORTING		2,767,234
PERSON	8.	SHARED DISPOSITIVE POWER
WITH		0

9. AGGREGATE AMOUNT BENEFICIALLY OWNED BY EACH REPORTING PERSON

3,365,318

10. CHECK BOX IF THE AGGREGATE AMOUNT IN ROW (9) EXCLUDES CERTAIN SHARES*

11. PERCENT OF CLASS REPRESENTED BY AMOUNT IN ROW 9 6.52% 12. TYPE OF REPORTING PERSON* ΡN *SEE INSTRUCTIONS BEFORE FILLING OUT! CUSIP No. 462030305 13G Page 3 of 5 Pages 1. NAME OF REPORTING PERSONS I.R.S. IDENTIFICATION NO. OF ABOVE PERSONS (ENTITIES ONLY) Riley Investment Management 2. CHECK THE APPROPRIATE BOX IF A MEMBER OF A GROUP* (a) [X] (b) [_] 3. SEC USE ONLY 4. CITIZENSHIP OR PLACE OF ORGANIZATION United States NUMBER OF 5. SOLE VOTING POWER SHARES 2,767,234 BENEFICIALLY 6. SHARED VOTING POWER OWNED BY 0 EACH 7. SOLE DISPOSITIVE POWER REPORTING 2,767,234 PERSON 8. SHARED DISPOSITIVE POWER WITH 0 9. AGGREGATE AMOUNT BENEFICIALLY OWNED BY EACH REPORTING PERSON

3,365,318

10. CHECK BOX IF THE AGGREGATE AMOUNT IN ROW (9) EXCLUDES CERTAIN SHARES*

[_] 11. PERCENT OF CLASS REPRESENTED BY AMOUNT IN ROW 9 6.52% 12. TYPE OF REPORTING PERSON* ΤA *SEE INSTRUCTIONS BEFORE FILLING OUT! CUSIP No. 462030305 13G Page 4 of 5 Pages Item 1(a). Name of Issuer: Iomega Corporation Item 1(b). Address of Issuer's Principal Executive Offices: 10955 Vista Sorrento Parkway San Diego, CA 92130 Item 2(a). Name of Person Filing: SACC Partners LP; Riley Investment Management LLC; B. Riley & Co. Inc.; B. Riley & Co. Retirement Trust; Bryant R. Riley Item 2(b). Address of Principal Business Office, or if None, Residence: 11100 Santa Monica Blvd. Suite 800 Los Angeles, CA 90025 Item 2(c). Citizenship: SACC Partners LP (a Delaware limited partnership) Riley Investment Management LLC (Delaware limited liability co.) B. Riley & Co., Inc. (Delaware corporation)

B. Riley & Co. Retirement Trust (tax qualified employee benefit plan)

Bryant R. Riley (individual residing in California)

Item 2(d). Title of Class of Securities:

Common Stock

Item 2(e). CUSIP Number:

462030305

- Item 3. If This Statement is Filed Pursuant to Rule 13d-1(b), or 13d-2(b)
 or (c), Check Whether the Person Filing is a:
 - (a) [x] Broker or dealer registered under Section 15 of the Exchange Act.
 - (b) [_] Bank as defined in Section 3(a)(6) of the Exchange Act.
 - (c) [_] Insurance company as defined in Section 3(a)(19) of the Exchange Act.
 - (d) [_] Investment company registered under Section 8 of the Investment Company Act.
 - (e) [x] An investment adviser in accordance with Rule 13d-1(b)(1)(ii)(E);
 - (f) [X] An employee benefit plan or endowment fund in accordance with Rule 13d-1(b)(1)(ii)(F);

 - (h) [_] A savings association as defined in Section 3(b) of the Federal Deposit Insurance Act;
 - (i) [_] A church plan that is excluded from the definition of an investment company under Section 3(c)(14) of the Investment Company Act;
 - (j) [_] Group, in accordance with Rule 13d-1(b)(1)(ii)(J).

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Item 4. Ownership.

Provide the following information regarding the aggregate number and percentage of the class of securities of the issuer identified in Item 1.

(a) Amount beneficially owned: 3,365,318

(b) Percent of class: 6.52%

(c) Number of shares as to which such person has:

(i) Sole power to vote or to direct the vote__3,365,318_____,

(ii) Shared power to vote or to direct the vote____0____,

(iii) Sole power to dispose or to direct the disposition of_3,365,318,

(iv) Shared power to dispose or to direct the disposition of __0____

Item 5. Ownership of Five Percent or Less of a Class.

If this statement is being filed to report the fact that as of the date hereof the reporting person has ceased to be the beneficial owner of more than five percent of the class of securities check the following [].

N/A

Item 6. Ownership of More Than Five Percent on Behalf of Another Person.

N/A

Item 7. Identification and Classification of the Subsidiary Which Acquired the Security Being Reported on by the Parent Holding Company or Control Person.

N/A

Item 8. Identification and Classification of Members of the Group.

N/A

Item 9. Notice of Dissolution of Group.

N/A

Item 10. Certifications.

(a) The following certification shall be included if the statement is filed pursuant to Rule 13d-1(b):

"By signing below I certify that, to the best of my knowledge and belief, the securities referred to above were acquired and are held in the ordinary course of business and were not acquired and not held for the purpose of or with the effect of changing or influencing the control of the issuer of the securities and were not acquired and are not held in connection with or as a participant in any transaction having such purpose or effect."

SIGNATURE

After reasonable inquiry and to the best of my knowledge and belief, I certify that the information set forth in this statement is true, complete and correct.

Date: April 19, 2005

SACC PARTNERS LP By: Riley Investment Management LLC, its General Partner By: /s/ Bryant R. Riley

Bryant R. Riley, CEO RILEY INVESTMENT MANAGEMENT LLC By: /s/ Bryant R. Riley

Bryant R. Riley, CEO B. RILEY & CO., INC. By: /s/ Bryant R. Riley

Bryant R. Riley, Trustee B. RILEY & CO., INC. RETIREMENT TRUST By: /s/ Bryant R. Riley

Bryant R. Riley By: /s/ Bryant R. Riley

Note. Schedules filed in paper format shall include a signed original and five copies of the schedule, including all exhibits. See Rule 13d-7 for other parties for whom copies are to be sent.

Attention. Intentional misstatements or omissions of fact constitute federal criminal violations (see 18 U.S.C. 1001).