VIEWPOINT CORP Form 8-K August 09, 2007 UNITED STATES				
SECURITIES AND EXCHANGE COMMISSION				
Washington, D.C. 20549				
FORM 8-K				
CURRENT REPORT				
Pursuant to Section 13 or 15(d) of the Securities Exchange Act of 1934				
Date of Report (Date of earliest event reported)				
August 9, 2007				
VIEWPOINT CORPORATION				
(Exact name of registrant as specified in its charter)				
<u>Delaware</u> (state or other juris-	<u>0-27168</u> (Commission		<u>95-4102687</u> (I.R.S. Employer	
diction of incorporation)	File Number)		(Identification No.)	
498 Seventh Avenue, Suite 1810, N (Address of principal executiv	lew York, NY e offices)	10018	(Zip Code)	
Registrant s telephone number, including area code(212) 201-0800				
(Form	N mer name or former addre	I/A ess, if changed since las	st report)	

Check the appropriate box below if the Form 8-K filing is intended to simultaneously satisfy the filing obligation of the registrant under any of the following provisions (se General Instruction A.2. below):

1

o Written communications pursuant to Rule 425 under the Securities Act (17 CFR 230.425)
o Soliciting material pursuant to Rule 14a-12 under the Exchange Act (17 CFR 240.14a-12)
o Pre-commencement communications pursuant to Rule 14d-2(b) under the Exchange Act (17 CFR 240.14d-2(b))
o Pre-commencement communications pursuant to Rule 13e-4(c) under the Exchange Act (17 CFR 240.13e-4(c))

#### **Item 2.02 Results of Operations and Financial Condition**

On August 9, 2007, Viewpoint Corporation (the Company) issued a press release regarding its results of operations for its fiscal second quarter ended June 30, 2007. A copy of the press release issued by the Company is furnished as Exhibit 99.1 to this Current Report on Form 8-K.

The information in this Form 8-K under this caption and Exhibit 99.1 are being furnished under Item 2.02 and shall not be deemed "filed" for purposes of Section 18 of the Securities Exchange Act of 1934, or otherwise subject to the liabilities of such section, nor shall it be deemed incorporated by reference in any other filing with the Securities and Exchange Commission except as is expressly set forth by specific reference in such a filing.

#### Item 9.01 Exhibits.

- (c) Exhibits
- 99.1 Press Release Issued by Viewpoint Corporation on August 9, 2007

## SIGNATURES

Pursuant to the requirements of the Securities Exchange Act of 1934, the registrant has duly caused this report to be signed on its behalf by the undersigned hereunto duly authorized.

VIEWPOINT CORPORATION

/s/ Christopher C. Duignan Christopher C. Duignan Chief Financial Officer

Dated: August 9, 2007