

VIEWPOINT CORP
Form NT 10-Q
May 11, 2007

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

FORM 12b-25

NOTIFICATION OF LATE FILING

(Check One): Form 10-K Form 20-F Form 11-K Form 10-Q Form N-SAR

SEC FILE NUMBER: 000-27168

CUSIP NUMBER: 92672P 10 8

For Period Ended: March 31, 2007

- Transition Report on Form 10-K
 - Transition Report on Form 20-F
 - Transition Report on Form 11-K
 - Transition Report on Form 10-Q
 - Transition Report on Form N-SAR
- For the Transition Period Ended:

Read Instruction (on back page) Before Preparing Form. Please Print or Type.
NOTHING IN THIS FORM SHALL BE CONSTRUED TO IMPLY THAT THE
COMMISSION HAS VERIFIED ANY INFORMATION CONTAINED HEREIN.

If the notification relates to a portion of the filing checked above, identify the Item(s) to
which the notification relates:

PART I--REGISTRANT INFORMATION

VIEWPOINT CORPORATION

Full Name of Registrant

Former Name if Applicable

498 Seventh Avenue, Suite 1810

Address of Principal Executive Office (Street and Number)

New York, NY 10018

City, State and Zip Code

PART II--RULES 12b-25(b) AND (c)

If the subject report could not be filed without unreasonable effort or expense and the registrant seeks relief pursuant to Rule 12b-25(b), the following should be completed. (Check box if appropriate)

- (a) The reasons described in reasonable detail in Part III of this form could not be eliminated without unreasonable effort or expense;
- [X] (b) The subject annual report, semi-annual report, transition report on Form 10-K, Form 20-F, 11-K or Form N-SAR, or Form N-CSR, or portion thereof, will be filed on or before the fifteenth calendar day following the prescribed due date; or the subject quarterly report of transition report on Form 10-Q or subject distribution report on Form 10-D, or portion thereof will be filed on or before the fifth calendar day following the prescribed due date; and
- (c) The accountant's statement or other exhibit required by Rule 12b-25(c) has been attached if applicable.

PART III--NARRATIVE

State below in reasonable detail the reasons why Forms 10-K, 20-F, 11-K, 10-Q, N-SAR, N-CSR, or the transition report or portion thereof, could not be filed within the prescribed time period.

The Company is unable to file its Quarterly Report on Form 10-Q for the period ended March 31, 2007 by the May 10, 2007 deadline because of additional time required to properly assess and disclose the private placement transaction completed on May 7, 2007. The Company evaluated the private placement and its effect on the Company's ability to continue as a going concern. In addition, simultaneous with the private placement the Company entered into a strategic partnership with one of the investors, DG FastChannel, Inc. The Company was required to make additional disclosures in the Form 10-Q based on the related party nature of DG FastChannel, Inc. The Company continues its efforts to complete its procedures for the quarter ended March 31, 2007, and intends to file its Quarterly Report on Form 10-Q for this period on or before Tuesday, May 15, 2007.
