

Edgar Filing: VIEWPOINT CORP - Form 8-K

VIEWPOINT CORP  
Form 8-K  
August 08, 2006

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 3, 2006  
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VIEWPOINT CORPORATION  
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(Exact name of registrant as specified in its charter)

Delaware 0-27168 95-4102687  
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(State or other jurisdiction of incorporation) (Commission File Number) (I.R.S. Employer Identification No.)

498 Seventh Avenue, Suite 1810, New York, NY 10018  
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(Address of principal executive offices) (Zip Code)

Registrant's telephone number, including area code (212) 201-0800  
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N/A  
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(Former name or former address, if changed since last 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 (see General Instruction A.2. below):

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

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On August 3, 2006, the Registrant issued a press release announcing financial results for the second quarter ended June 30, 2006. A copy of the press release issued by the Registrant is furnished herewith as Exhibit 99.1.

Item 9.01 Financial Statements and Exhibits.

(c) Exhibits

99.1 Press Release dated August 3, 2006.

The information furnished herein and in the accompanying exhibit shall not be deemed "filed" for purposes of Section 18 of the Securities Exchange Act of 1934 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.

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

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(Registrant)

Date: August 8, 2006

/s/ William H. Mitchell

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William H. Mitchell  
CFO