| VIEWPOINT CORP<br>Form 8-K<br>September 21, 2007<br>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 Ex                                  | schange Act of 1934                    |  |
| Date of Report (Date of earliest event reported) September 17, 2007                   |  |  |
| VIEWPOINT CORPORATION   |  |  |
| (Exact name of registrant as specified in its charter                                 | )                                      |  |
| <u>Delaware</u><br>(state or other jurisdiction of incorporation)                     | 0-27168<br>(Commission<br>File Number) | 95-4102687<br>(I.R.S. Employer<br>(Identification No.) |
| 498 Seventh Avenue, Suite 1810, New York, NY (Address of principal executive offices) |  | 10018<br>(7in Code)                                    |
| (Address of principal e   |  | (Zip Code)   |

N/A (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): |
|--|
| 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))   |
|  |

Viewpoint Corporation (NASDAQ: VWPT) reported today that on September 17, 2007 the Company received written notification from the NASDAQ Listing Qualifications Department that, for the last 30 consecutive business days, the bid price of the Company s common stock has closed below the minimum \$1.00 per share requirement for continued inclusion under NASDAQ Marketplace Rule 4310(c)(4) (the Rule ). The Company, in accordance with NASDAQ Marketplace Rule 4310(c)(8)(D), has been provided 180 calendar days, or until March 17, 2008, to regain compliance. To regain compliance, the bid price of the Company s common stock must close at \$1.00 per share or more for a minimum of ten consecutive business days at any time before March 17, 2008.

If the Company does not regain compliance with the Rule by March 17, 2008, the Staff will determine whether the Company meets The Nasdaq Capital Market initial listing criteria as set forth in Marketplace Rule 4310(c), except for the bid price requirement. If the Company meets the initial listing criteria, the Staff will notify the Company that it has been granted an additional 180 calendar day compliance period. If the Company is not eligible for an additional compliance period, the Staff will provide written notification that the Company's securities will be delisted. At that time, the Company may appeal NASDAQ s determination to delist its securities to a Listing Qualifications Panel.

#### Item 9.01. Financial Statements and Exhibits

(d) Exhibits

See Exhibit Index attached hereto.

| GIGNATURES   |  |
|--|--|
| SIGNATURES   |  |
| Pursuant to the requirements of the Securities Exchange Act of undersigned hereunto duly authorized. | f 1934, the registrant has duly caused this report to be signed on its behalf by the |
|  | VIEWPOINT CORPORATION  |
|  | /s/ Christopher Duignan  |
|  | Christopher Duignan  |
|  | Vice President and Interim Chief Financial Officer                                   |
|  |  |
|  |  |
|  |  |
|  |  |
|  |  |
|  |  |
| Dated: September 21, 2007  |  |

### EXHIBIT INDEX

| Exhibit No. | <u>Description</u>              |  |                                    |
|-------------|---------------------------------|--|------------------------------------|
| 99.1        | Press Release entitled 21, 2007 | Viewpoint Corporation Reports Receipt of NASDAQ Notice | issued by the Company on September |
|             |                                 |  |                                    |