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VIEWPOINT CORP  
Form 8-K  
March 02, 2004

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)  
February 25, 2004

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

Delaware ----- (state or other juris- diction of incorporation)	0-27168 ----- (Commission File Number)	95-4102687 ----- (I.R.S. Employer Identification No.)
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498 Seventh Avenue, Suite 1810, New York, NY ----- (Address of principal executive offices)	10018 ----- (Zip Code)
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Registrant's telephone number, including area code: (212) 201-0800

N/A

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(Former name or former address, if changed since last report)

ITEM 7. FINANCIAL STATEMENTS AND EXHIBITS.

(c) Exhibits

99.1 Press Release, dated February 25, 2004

ITEM 12. RESULTS OF OPERATIONS AND FINANCIAL CONDITION.

On February 25, 2004, the Registrant issued a press release regarding its results of operations for its fiscal fourth quarter and year ended December 13, 2003. A copy of the press release issued by the Registrant is furnished herewith as Exhibit 99.1.

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

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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

/s/ William H. Mitchell

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William H. Mitchell  
Chief Financial Officer

Dated: March 2, 2004