Form 5500

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

Pension Benefit Guaranty Corporation

Annual Return/Report of Employee Benefit Plan

This form is required to be filed for employee benefit plans under sections 104 and 4065 of the Employee Retirement Income Security Act of 1974 (ERISA) and sections 6047(e), 6057(b), and 6058(a) of the Internal Revenue Code (the Code).

▶ **Complete all entries in accordance with the instructions to the Form 5500.**

OMB Nos. 1210-0110
1210-0089

2015

This Form is Open to Public Inspection

Part I Annual Report Identification Information

For calendar plan year 2015 or fiscal plan year beginning 01/01/2015 and ending 12/31/2015

A This return/report is for:
- [ ] a multiemployer plan;
- [ ] a multiple-employer plan (Filers checking this box must attach a list of participating employer information in accordance with the form instructions); or
- [X] a single-employer plan;
- [ ] a DFE (specify) ____

B This return/report is:
- [ ] the first return/report;
- [ ] the final return/report;
- [ ] an amended return/report;
- [ ] a short plan year return/report (less than 12 months).

C If the plan is a collectively-bargained plan, check here. . . . . ▶ [ ]

D Check box if filing under:
- [X] Form 5558;
- [ ] automatic extension;
- [ ] the DFVC program;
- [ ] special extension (enter description)

Part II Basic Plan Information—enter all requested information

1a Name of plan
VIEWPOINT, INC. 401(K) PLAN

1b Three-digit plan number (PN) ▶ 001

1c Effective date of plan 07/01/1990

2a Plan sponsor's name (employer, if for a single-employer plan)
Mailing address (include room, apt., suite no. and street, or P.O. Box)
City or town, state or province, country, and ZIP or foreign postal code (if foreign, see instructions)
VIEWPOINT, INC.

1515 SE WATER AVE STE 300
PORTLAND, OR 97214

2b Employer Identification Number (EIN)
59-2993235

2c Plan Sponsor's telephone number
971-255-4646

2d Business code (see instructions)
541990

Caution: A penalty for the late or incomplete filing of this return/report will be assessed unless reasonable cause is established.

Under penalties of perjury and other penalties set forth in the instructions, I declare that I have examined this return/report, including accompanying schedules, statements and attachments, as well as the electronic version of this return/report, and to the best of my knowledge and belief, it is true, correct, and complete.

SIGN HERE	Filed with authorized/valid electronic signature.	07/29/2016	STACI BROWN
	Signature of plan administrator	Date	Enter name of individual signing as plan administrator
SIGN HERE			
	Signature of employer/plan sponsor	Date	Enter name of individual signing as employer or plan sponsor
SIGN HERE			
	Signature of DFE	Date	Enter name of individual signing as DFE

Preparer's name (including firm name, if applicable) and address (include room or suite number)

Preparer's telephone number

3a	Plan administrator's name and address [X] Same as Plan Sponsor	**3b**	Administrator's EIN
		3c	Administrator's telephone number
4	If the name and/or EIN of the plan sponsor has changed since the last return/report filed for this plan, enter the name, EIN and the plan number from the last return/report:	**4b**	EIN
a	Sponsor's name	**4c**	PN

5	Total number of participants at the beginning of the plan year	**5**	543
6	Number of participants as of the end of the plan year unless otherwise stated (welfare plans complete only lines **6a(1), 6a(2), 6b, 6c,** and **6d**).		
a(1)	Total number of active participants at the beginning of the plan year	**6a(1)**	434
a(2)	Total number of active participants at the end of the plan year	**6a(2)**	618
b	Retired or separated participants receiving benefits	**6b**	0
c	Other retired or separated participants entitled to future benefits	**6c**	151
d	Subtotal. Add lines **6a(2)**, **6b**, and **6c**.	**6d**	769
e	Deceased participants whose beneficiaries are receiving or are entitled to receive benefits.	**6e**	0
f	Total. Add lines **6d** and **6e**.	**6f**	769
g	Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item)	**6g**	708
h	Number of participants that terminated employment during the plan year with accrued benefits that were less than 100% vested	**6h**	53
7	Enter the total number of employers obligated to contribute to the plan (only multiemployer plans complete this item)	**7**	

8a If the plan provides pension benefits, enter the applicable pension feature codes from the List of Plan Characteristics Codes in the instructions:
2E 2F 2G 2J 2K 2R 2S 2T 3D

b If the plan provides welfare benefits, enter the applicable welfare feature codes from the List of Plan Characteristics Codes in the instructions:

9a Plan funding arrangement (check all that apply)

- **(1)** [X] Insurance
- **(2)** [ ] Code section 412(e)(3) insurance contracts
- **(3)** [X] Trust
- **(4)** [ ] General assets of the sponsor

9b Plan benefit arrangement (check all that apply)

- **(1)** [X] Insurance
- **(2)** [ ] Code section 412(e)(3) insurance contracts
- **(3)** [X] Trust
- **(4)** [ ] General assets of the sponsor

10 Check all applicable boxes in 10a and 10b to indicate which schedules are attached, and, where indicated, enter the number attached. (See instructions)

a Pension Schedules

- **(1)** [X] **R** (Retirement Plan Information)
- **(2)** [ ] **MB** (Multiemployer Defined Benefit Plan and Certain Money Purchase Plan Actuarial Information) - signed by the plan actuary
- **(3)** [ ] **SB** (Single-Employer Defined Benefit Plan Actuarial Information) - signed by the plan actuary

b General Schedules

- **(1)** [X] **H** (Financial Information)
- **(2)** [ ] **I** (Financial Information – Small Plan)
- **(3)** [X] 1 **A** (Insurance Information)
- **(4)** [X] **C** (Service Provider Information)
- **(5)** [ ] **D** (DFE/Participating Plan Information)
- **(6)** [ ] **G** (Financial Transaction Schedules)

Part III **Form M-1 Compliance Information (to be completed by welfare benefit plans)**

11a If the plan provides welfare benefits, was the plan subject to the Form M-1 filing requirements during the plan year? (See instructions and 29 CFR 2520.101-2.) ..... ☐ Yes ☐ No

If "Yes" is checked, complete lines 11b and 11c.

11b Is the plan currently in compliance with the Form M-1 filing requirements? (See instructions and 29 CFR 2520.101-2.) ……..... ☐ Yes ☐ No

11c Enter the Receipt Confirmation Code for the 2015 Form M-1 annual report. If the plan was not required to file the 2015 Form M-1 annual report, enter the Receipt Confirmation Code for the most recent Form M-1 that was required to be filed under the Form M-1 filing requirements. (Failure to enter a valid Receipt Confirmation Code will subject the Form 5500 filing to rejection as incomplete.)

Receipt Confirmation Code_____

SCHEDULE A (Form 5500)

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

Pension Benefit Guaranty Corporation

Insurance Information

This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA).

▶ **File as an attachment to Form 5500.**

▶ Insurance companies are required to provide the information pursuant to ERISA section 103(a)(2).

OMB No. 1210-0110

2015

This Form is Open to Public Inspection

For calendar plan year 2015 or fiscal plan year beginning 01/01/2015 and ending 12/31/2015

A Name of plan
VIEWPOINT, INC. 401(K) PLAN

B Three-digit plan number (PN) ▶ 001

C Plan sponsor's name as shown on line 2a of Form 5500
VIEWPOINT, INC.

D Employer Identification Number (EIN)
59-2993235

Part I **Information Concerning Insurance Contract Coverage, Fees, and Commissions** Provide information for each contract on a separate Schedule A. Individual contracts grouped as a unit in Parts II and III can be reported on a single Schedule A.

1 Coverage Information:

(a) Name of insurance carrier
GREAT WEST LIFE & ANNUITY INSURANCE COMPANY

(b) EIN	(c) NAIC code	(d) Contract or identification number	(e) Approximate number of persons covered at end of policy or contract year	Policy or contract year	
				(f) From	(g) To
84-0467907	68322	384220-01		01/01/2015	12/31/2015

2 Insurance fee and commission information. Enter the total fees and total commissions paid. List in line 3 the agents, brokers, and other persons in descending order of the amount paid.

(a) Total amount of commissions paid	(b) Total amount of fees paid
523	

3 Persons receiving commissions and fees. (Complete as many entries as needed to report all persons).

(a) Name and address of the agent, broker, or other person to whom commissions or fees were paid

ANDREW VANBUREN
CBIZ FINANCIAL SOLUTIONS, INC.
401 PLYMOUTH RD., SUITE 200
PLYMOUTH MEETING, PA 19462

(b) Amount of sales and base commissions paid	Fees and other commissions paid		(e) Organization code
	(c) Amount	(d) Purpose	
523	0		3

(a) Name and address of the agent, broker, or other person to whom commissions or fees were paid

(b) Amount of sales and base commissions paid	Fees and other commissions paid		(e) Organization code
	(c) Amount	(d) Purpose	

(a) Name and address of the agent, broker, or other person to whom commissions or fees were paid

(b) Amount of sales and base commissions paid	Fees and other commissions paid		**(e)** Organization code
	(c) Amount	**(d)** Purpose	

(a) Name and address of the agent, broker, or other person to whom commissions or fees were paid

(b) Amount of sales and base commissions paid	Fees and other commissions paid		**(e)** Organization code
	(c) Amount	**(d)** Purpose	

(a) Name and address of the agent, broker, or other person to whom commissions or fees were paid

(b) Amount of sales and base commissions paid	Fees and other commissions paid		**(e)** Organization code
	(c) Amount	**(d)** Purpose	

(a) Name and address of the agent, broker, or other person to whom commissions or fees were paid

(b) Amount of sales and base commissions paid	Fees and other commissions paid		**(e)** Organization code
	(c) Amount	**(d)** Purpose	

(a) Name and address of the agent, broker, or other person to whom commissions or fees were paid

(b) Amount of sales and base commissions paid	Fees and other commissions paid		**(e)** Organization code
	(c) Amount	**(d)** Purpose	

Part II Investment and Annuity Contract Information

Where individual contracts are provided, the entire group of such individual contracts with each carrier may be treated as a unit for purposes of this report.

4	Current value of plan's interest under this contract in the general account at year end	4	0
5	Current value of plan's interest under this contract in separate accounts at year end	5	0

6 Contracts With Allocated Funds:

a State the basis of premium rates ▶ GROUP ANNUITY CONTRACT

b	Premiums paid to carrier	6b	
c	Premiums due but unpaid at the end of the year	6c	
d	If the carrier, service, or other organization incurred any specific costs in connection with the acquisition or retention of the contract or policy, enter amount. Specify nature of costs ▶	6d	

e Type of contract: (1) ☐ individual policies (2) ☐ group deferred annuity (3) ☐ other (specify) ▶

f If contract purchased, in whole or in part, to distribute benefits from a terminating plan, check here ▶ ☐

7 Contracts With Unallocated Funds (Do not include portions of these contracts maintained in separate accounts)

a Type of contract: (1) ☐ deposit administration (2) ☐ immediate participation guarantee (3) ☐ guaranteed investment (4) ☐ other ▶

b	Balance at the end of the previous year			7b	630088
c	Additions: (1) Contributions deposited during the year	7c(1)			
	(2) Dividends and credits	7c(2)	2414		
	(3) Interest credited during the year	7c(3)			
	(4) Transferred from separate account	7c(4)			
	(5) Other (specify below) ▶	7c(5)			
	(6) Total additions			7c(6)	2414
d	Total of balance and additions (add lines **7b** and **7c(6)**).			7d	632502
e	Deductions:				
	(1) Disbursed from fund to pay benefits or purchase annuities during year	7e(1)	632502		
	(2) Administration charge made by carrier	7e(2)			
	(3) Transferred to separate account	7e(3)			
	(4) Other (specify below) ▶	7e(4)			
	(5) Total deductions			7e(5)	632502
f	Balance at the end of the current year (subtract line **7e(5)** from line **7d**)			7f	0

Part III Welfare Benefit Contract Information

If more than one contract covers the same group of employees of the same employer(s) or members of the same employee organizations(s), the information may be combined for reporting purposes if such contracts are experience-rated as a unit. Where contracts cover individual employees, the entire group of such individual contracts with each carrier may be treated as a unit for purposes of this report.

8 Benefit and contract type (check all applicable boxes)

a ☐ Health (other than dental or vision) **b** ☐ Dental **c** ☐ Vision **d** ☐ Life insurance
e ☐ Temporary disability (accident and sickness) **f** ☐ Long-term disability **g** ☐ Supplemental unemployment **h** ☐ Prescription drug
i ☐ Stop loss (large deductible) **j** ☐ HMO contract **k** ☐ PPO contract **l** ☐ Indemnity contract
m ☐ Other (specify) ▶

9 Experience-rated contracts:				
a Premiums: (1) Amount received	**9a(1)**			
(2) Increase (decrease) in amount due but unpaid	**9a(2)**			
(3) Increase (decrease) in unearned premium reserve	**9a(3)**			
(4) Earned (**(1)** + **(2)** - **(3)**)			**9a(4)**	0
b Benefit charges (1) Claims paid	**9b(1)**			
(2) Increase (decrease) in claim reserves	**9b(2)**			
(3) Incurred claims (add **(1)** and **(2)**)			**9b(3)**	0
(4) Claims charged			**9b(4)**	
c Remainder of premium: (1) Retention charges (on an accrual basis) --				
(A) Commissions	**9c(1)(A)**			
(B) Administrative service or other fees	**9c(1)(B)**			
(C) Other specific acquisition costs	**9c(1)(C)**			
(D) Other expenses	**9c(1)(D)**			
(E) Taxes	**9c(1)(E)**			
(F) Charges for risks or other contingencies	**9c(1)(F)**			
(G) Other retention charges	**9c(1)(G)**			
(H) Total retention			**9c(1)(H)**	0
(2) Dividends or retroactive rate refunds. (These amounts were ☐ paid in cash, or ☐ credited.)			**9c(2)**	
d Status of policyholder reserves at end of year: (1) Amount held to provide benefits after retirement			**9d(1)**	
(2) Claim reserves			**9d(2)**	
(3) Other reserves			**9d(3)**	
e Dividends or retroactive rate refunds due. (Do not include amount entered in line **9c(2)**.)			**9e**	
10 Nonexperience-rated contracts:				
a Total premiums or subscription charges paid to carrier			**10a**	
b If the carrier, service, or other organization incurred any specific costs in connection with the acquisition or retention of the contract or policy, other than reported in Part I, line 2 above, report amount.			**10b**	

Specify nature of costs ▶

Part IV Provision of Information

11 Did the insurance company fail to provide any information necessary to complete Schedule A? ☐ Yes ☒ No

12 If the answer to line 11 is "Yes," specify the information not provided. ▶

SCHEDULE C (Form 5500)	Service Provider Information	OMB No. 1210-0110
Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA). ▶ **File as an attachment to Form 5500.**	**2015** **This Form is Open to Public Inspection.**

For calendar plan year 2015 or fiscal plan year beginning 01/01/2015 and ending 12/31/2015

A Name of plan
VIEWPOINT, INC. 401(K) PLAN

B Three-digit plan number (PN) ▶ 001

C Plan sponsor's name as shown on line 2a of Form 5500
VIEWPOINT, INC.

D Employer Identification Number (EIN)
59-2993235

Part I Service Provider Information (see instructions)

You must complete this Part, in accordance with the instructions, to report the information required for **each person** who received, directly or indirectly, $5,000 or more in total compensation (i.e., money or anything else of monetary value) in connection with services rendered to the plan or the person's position with the plan during the plan year. If a person received **only** eligible indirect compensation for which the plan received the required disclosures, you are required to answer line 1 but are not required to include that person when completing the remainder of this Part.

1 Information on Persons Receiving Only Eligible Indirect Compensation

a Check "Yes" or "No" to indicate whether you are excluding a person from the remainder of this Part because they received only eligible indirect compensation for which the plan received the required disclosures (see instructions for definitions and conditions).. . . . . [X] Yes [ ] No

b If you answered line 1a "Yes," enter the name and EIN or address of each person providing the required disclosures for the service providers who received only eligible indirect compensation. Complete as many entries as needed (see instructions).

(b) Enter name and EIN or address of person who provided you disclosures on eligible indirect compensation

FIDELITY INVESTMENTS INSTITUTIONAL

04-2647786

(b) Enter name and EIN or address of person who provided you disclosure on eligible indirect compensation

(b) Enter name and EIN or address of person who provided you disclosures on eligible indirect compensation

(b) Enter name and EIN or address of person who provided you disclosures on eligible indirect compensation

(b) Enter name and EIN or address of person who provided you disclosures on eligible indirect compensation

(b) Enter name and EIN or address of person who provided you disclosures on eligible indirect compensation

(b) Enter name and EIN or address of person who provided you disclosures on eligible indirect compensation

(b) Enter name and EIN or address of person who provided you disclosures on eligible indirect compensation

(b) Enter name and EIN or address of person who provided you disclosures on eligible indirect compensation

(b) Enter name and EIN or address of person who provided you disclosures on eligible indirect compensation

(b) Enter name and EIN or address of person who provided you disclosures on eligible indirect compensation

(b) Enter name and EIN or address of person who provided you disclosures on eligible indirect compensation

2. Information on Other Service Providers Receiving Direct or Indirect Compensation. Except for those persons for whom you answered "Yes" to line 1a above, complete as many entries as needed to list each person receiving, directly or indirectly, $5,000 or more in total compensation (i.e., money or anything else of value) in connection with services rendered to the plan or their position with the plan during the plan year. (See instructions).

(a) Enter name and EIN or address (see instructions)

STRATEGIC ADVISORS, INC.

04-2654524

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
27	ADVISOR	25922	Yes [ ] No [X]	Yes [ ] No [ ]		Yes [ ] No [ ]

(a) Enter name and EIN or address (see instructions)

FIDELITY INVESTMENTS INSTITUTIONAL

04-2647786

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
37 60 64 65 71	RECORDKEEPER	6121	Yes [X] No [ ]	Yes [X] No [ ]	0	Yes [X] No [ ]

(a) Enter name and EIN or address (see instructions)

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
			Yes [ ] No [ ]	Yes [ ] No [ ]		Yes [ ] No [ ]

2. Information on Other Service Providers Receiving Direct or Indirect Compensation. Except for those persons for whom you answered "Yes" to line 1a above, complete as many entries as needed to list each person receiving, directly or indirectly, $5,000 or more in total compensation (i.e., money or anything else of value) in connection with services rendered to the plan or their position with the plan during the plan year. (See instructions).

(a) Enter name and EIN or address (see instructions)

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
			Yes ☐ No ☐	Yes ☐ No ☐		Yes ☐ No ☐

(a) Enter name and EIN or address (see instructions)

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
			Yes ☐ No ☐	Yes ☐ No ☐		Yes ☐ No ☐

(a) Enter name and EIN or address (see instructions)

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
			Yes ☐ No ☐	Yes ☐ No ☐		Yes ☐ No ☐

Part I Service Provider Information (continued)

3 If you reported on line 2 receipt of indirect compensation, other than eligible indirect compensation, by a service provider, and the service provider is a fiduciary or provides contract administrator, consulting, custodial, investment advisory, investment management, broker, or recordkeeping services, answer the following questions for (a) each source from whom the service provider received $1,000 or more in indirect compensation and (b) each source for whom the service provider gave you a formula used to determine the indirect compensation instead of an amount or estimated amount of the indirect compensation. Complete as many entries as needed to report the required information for each source.

(a) Enter service provider name as it appears on line 2	**(b)** Service Codes (see instructions)	**(c)** Enter amount of indirect compensation
FIDELITY INVESTMENTS INSTITUTIONAL	60	0

(d) Enter name and EIN (address) of source of indirect compensation	**(e)** Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.
COHEN & STEERS REALTY SHARES 280 PARK AVENUE 10TH FLOOR NEW YORK, NY 10017	0.40%

(a) Enter service provider name as it appears on line 2	**(b)** Service Codes (see instructions)	**(c)** Enter amount of indirect compensation
FIDELITY INVESTMENTS INSTITUTIONAL	60	0

(d) Enter name and EIN (address) of source of indirect compensation	**(e)** Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.
THOMPSON BOND FUND 918 DEMING WAY 3RD FLOOR MADISON, WI 53717	0.25%

(a) Enter service provider name as it appears on line 2	**(b)** Service Codes (see instructions)	**(c)** Enter amount of indirect compensation
FIDELITY INVESTMENTS INSTITUTIONAL	60	0

(d) Enter name and EIN (address) of source of indirect compensation	**(e)** Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.
ABF SM CAP VAL INV - BOSTON FINANC P.O. BOX 8480 BOSTON, MA 02266	0.40%

Part I Service Provider Information (continued)

3 If you reported on line 2 receipt of indirect compensation, other than eligible indirect compensation, by a service provider, and the service provider is a fiduciary or provides contract administrator, consulting, custodial, investment advisory, investment management, broker, or recordkeeping services, answer the following questions for (a) each source from whom the service provider received $1,000 or more in indirect compensation and (b) each source for whom the service provider gave you a formula used to determine the indirect compensation instead of an amount or estimated amount of the indirect compensation. Complete as many entries as needed to report the required information for each source.

(a) Enter service provider name as it appears on line 2	**(b)** Service Codes (see instructions)	**(c)** Enter amount of indirect compensation
FIDELITY INVESTMENTS INSTITUTIONAL	60	0

(d) Enter name and EIN (address) of source of indirect compensation	**(e)** Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.
AM CENT GOVT BD INV - AMERICAN CEN 44-0619208	0.25%

(a) Enter service provider name as it appears on line 2	**(b)** Service Codes (see instructions)	**(c)** Enter amount of indirect compensation
FIDELITY INVESTMENTS INSTITUTIONAL	60	0

(d) Enter name and EIN (address) of source of indirect compensation	**(e)** Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.
ASTON/F MID CAP N - BNY MELLON INV P.O. BOX 9793 PROVIDENCE, RI 02940	0.40%

(a) Enter service provider name as it appears on line 2	**(b)** Service Codes (see instructions)	**(c)** Enter amount of indirect compensation
FIDELITY INVESTMENTS INSTITUTIONAL	60	0

(d) Enter name and EIN (address) of source of indirect compensation	**(e)** Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.
BAIRD CORE PLUS INV - US BANCORP F 39-0281260	0.27%

Part I Service Provider Information (continued)

3 If you reported on line 2 receipt of indirect compensation, other than eligible indirect compensation, by a service provider, and the service provider is a fiduciary or provides contract administrator, consulting, custodial, investment advisory, investment management, broker, or recordkeeping services, answer the following questions for (a) each source from whom the service provider received $1,000 or more in indirect compensation and (b) each source for whom the service provider gave you a formula used to determine the indirect compensation instead of an amount or estimated amount of the indirect compensation. Complete as many entries as needed to report the required information for each source.

(a) Enter service provider name as it appears on line 2	**(b)** Service Codes (see instructions)	**(c)** Enter amount of indirect compensation
FIDELITY INVESTMENTS INSTITUTIONAL	60	0

(d) Enter name and EIN (address) of source of indirect compensation	**(e)** Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.
HARBOR INTL INV - HARBOR SERVICES 34-1953399	0.40%

(a) Enter service provider name as it appears on line 2	**(b)** Service Codes (see instructions)	**(c)** Enter amount of indirect compensation
FIDELITY INVESTMENTS INSTITUTIONAL	60	0

(d) Enter name and EIN (address) of source of indirect compensation	**(e)** Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.
INVS DEVELOP MKTS A - INVESCO CANA 5140 YONGE STREET, SUITE 900 TORONTO, ON M2N 6X7 CA	0.50%

(a) Enter service provider name as it appears on line 2	**(b)** Service Codes (see instructions)	**(c)** Enter amount of indirect compensation
FIDELITY INVESTMENTS INSTITUTIONAL	60	0

(d) Enter name and EIN (address) of source of indirect compensation	**(e)** Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.
INVS HIGH YLD R5 - INVESCO CANADA 5140 YONGE STREET, SUITE 900 TORONTO, ON M2N 6X7 CA	0.35%

Part I Service Provider Information (continued)

3 If you reported on line 2 receipt of indirect compensation, other than eligible indirect compensation, by a service provider, and the service provider is a fiduciary or provides contract administrator, consulting, custodial, investment advisory, investment management, broker, or recordkeeping services, answer the following questions for (a) each source from whom the service provider received $1,000 or more in indirect compensation and (b) each source for whom the service provider gave you a formula used to determine the indirect compensation instead of an amount or estimated amount of the indirect compensation. Complete as many entries as needed to report the required information for each source.

(a) Enter service provider name as it appears on line 2	**(b)** Service Codes (see instructions)	**(c)** Enter amount of indirect compensation
FIDELITY INVESTMENTS INSTITUTIONAL	60	0

(d) Enter name and EIN (address) of source of indirect compensation	**(e)** Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.
JANUS ENTERPRISE T - JANUS SERVICE 43-1804048	0.35%

(a) Enter service provider name as it appears on line 2	**(b)** Service Codes (see instructions)	**(c)** Enter amount of indirect compensation
FIDELITY INVESTMENTS INSTITUTIONAL	60	0

(d) Enter name and EIN (address) of source of indirect compensation	**(e)** Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.
JANUS TRITON T - JANUS SERVICES LL 43-1804048	0.35%

(a) Enter service provider name as it appears on line 2	**(b)** Service Codes (see instructions)	**(c)** Enter amount of indirect compensation
FIDELITY INVESTMENTS INSTITUTIONAL	60	0

(d) Enter name and EIN (address) of source of indirect compensation	**(e)** Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.
MFS MA INV TRUST R3 - MFS SERVICE 04-2865649	0.50%

Part I Service Provider Information (continued)

3 If you reported on line 2 receipt of indirect compensation, other than eligible indirect compensation, by a service provider, and the service provider is a fiduciary or provides contract administrator, consulting, custodial, investment advisory, investment management, broker, or recordkeeping services, answer the following questions for (a) each source from whom the service provider received $1,000 or more in indirect compensation and (b) each source for whom the service provider gave you a formula used to determine the indirect compensation instead of an amount or estimated amount of the indirect compensation. Complete as many entries as needed to report the required information for each source.

(a) Enter service provider name as it appears on line 2	**(b)** Service Codes (see instructions)	**(c)** Enter amount of indirect compensation
FIDELITY INVESTMENTS INSTITUTIONAL	60	0

(d) Enter name and EIN (address) of source of indirect compensation	**(e)** Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.
MSIF MID CAP GRTH A - MORGAN STANL 13-3799749	0.40%

(a) Enter service provider name as it appears on line 2	**(b)** Service Codes (see instructions)	**(c)** Enter amount of indirect compensation
FIDELITY INVESTMENTS INSTITUTIONAL	60	0

(d) Enter name and EIN (address) of source of indirect compensation	**(e)** Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.
OAKMARK EQ & INC I - BOSTON FINANC P.O. BOX 8480 BOSTON, MA 02266	0.35%

(a) Enter service provider name as it appears on line 2	**(b)** Service Codes (see instructions)	**(c)** Enter amount of indirect compensation
FIDELITY INVESTMENTS INSTITUTIONAL	60	0

(d) Enter name and EIN (address) of source of indirect compensation	**(e)** Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.
PIMCO TOT RETURN ADM - BOSTON FINA BFDS BUILDING, 30 DAN ROAD CANTON, MA 02021	0.25%

Part I Service Provider Information (continued)

3 If you reported on line 2 receipt of indirect compensation, other than eligible indirect compensation, by a service provider, and the service provider is a fiduciary or provides contract administrator, consulting, custodial, investment advisory, investment management, broker, or recordkeeping services, answer the following questions for (a) each source from whom the service provider received $1,000 or more in indirect compensation and (b) each source for whom the service provider gave you a formula used to determine the indirect compensation instead of an amount or estimated amount of the indirect compensation. Complete as many entries as needed to report the required information for each source.

(a) Enter service provider name as it appears on line 2	**(b)** Service Codes (see instructions)	**(c)** Enter amount of indirect compensation
FIDELITY INVESTMENTS INSTITUTIONAL	60	0

(d) Enter name and EIN (address) of source of indirect compensation	**(e)** Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.
RBC SMALL CAP CORE A - U.S. BANCOR P.O. BOX 701 MILWAUKEE, WI 53201	0.40%

(a) Enter service provider name as it appears on line 2	**(b)** Service Codes (see instructions)	**(c)** Enter amount of indirect compensation
FIDELITY INVESTMENTS INSTITUTIONAL	60	0

(d) Enter name and EIN (address) of source of indirect compensation	**(e)** Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.
RDGWTH MID CAP VAL I - BOSTON FINA P.O. BOX 8480 BOSTON, MA 02266	0.40%

(a) Enter service provider name as it appears on line 2	**(b)** Service Codes (see instructions)	**(c)** Enter amount of indirect compensation
FIDELITY INVESTMENTS INSTITUTIONAL	60	0

(d) Enter name and EIN (address) of source of indirect compensation	**(e)** Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.
TRP EQUITY INC ADV - T. ROWE PRICE 52-2269240	0.40%

Part II Service Providers Who Fail or Refuse to Provide Information

4 Provide, to the extent possible, the following information for each service provider who failed or refused to provide the information necessary to complete this Schedule.

(a) Enter name and EIN or address of service provider (see instructions)	**(b)** Nature of Service Code(s)	**(c)** Describe the information that the service provider failed or refused to provide

(a) Enter name and EIN or address of service provider (see instructions)	**(b)** Nature of Service Code(s)	**(c)** Describe the information that the service provider failed or refused to provide

(a) Enter name and EIN or address of service provider (see instructions)	**(b)** Nature of Service Code(s)	**(c)** Describe the information that the service provider failed or refused to provide

(a) Enter name and EIN or address of service provider (see instructions)	**(b)** Nature of Service Code(s)	**(c)** Describe the information that the service provider failed or refused to provide

(a) Enter name and EIN or address of service provider (see instructions)	**(b)** Nature of Service Code(s)	**(c)** Describe the information that the service provider failed or refused to provide

(a) Enter name and EIN or address of service provider (see instructions)	**(b)** Nature of Service Code(s)	**(c)** Describe the information that the service provider failed or refused to provide

Part III Termination Information on Accountants and Enrolled Actuaries (see instructions)

(complete as many entries as needed)

a	Name:	**b** EIN:
c	Position:	
d	Address:	**e** Telephone:

Explanation:

a	Name:	**b** EIN:
c	Position:	
d	Address:	**e** Telephone:

Explanation:

a	Name:	**b** EIN:
c	Position:	
d	Address:	**e** Telephone:

Explanation:

a	Name:	**b** EIN:
c	Position:	
d	Address:	**e** Telephone:

Explanation:

a	Name:	**b** EIN:
c	Position:	
d	Address:	**e** Telephone:

Explanation:

SCHEDULE H (Form 5500)

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

Pension Benefit Guaranty Corporation

Financial Information

This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA), and section 6058(a) of the Internal Revenue Code (the Code).

▶ **File as an attachment to Form 5500.**

OMB No. 1210-0110

2015

This Form is Open to Public Inspection

For calendar plan year 2015 or fiscal plan year beginning 01/01/2015 and ending 12/31/2015

A Name of plan
VIEWPOINT, INC. 401(K) PLAN

B Three-digit plan number (PN) ▶ 001

C Plan sponsor's name as shown on line 2a of Form 5500
VIEWPOINT, INC.

D Employer Identification Number (EIN)
59-2993235

Part I Asset and Liability Statement

1 Current value of plan assets and liabilities at the beginning and end of the plan year. Combine the value of plan assets held in more than one trust. Report the value of the plan's interest in a commingled fund containing the assets of more than one plan on a line-by-line basis unless the value is reportable on lines 1c(9) through 1c(14). Do not enter the value of that portion of an insurance contract which guarantees, during this plan year, to pay a specific dollar benefit at a future date. **Round off amounts to the nearest dollar.** MTIAs, CCTs, PSAs, and 103-12 IEs do not complete lines 1b(1), 1b(2), 1c(8), 1g, 1h, and 1i. CCTs, PSAs, and 103-12 IEs also do not complete lines 1d and 1e. See instructions.

Assets		(a) Beginning of Year	(b) End of Year
a Total noninterest-bearing cash	1a	0	0
b Receivables (less allowance for doubtful accounts):			
(1) Employer contributions	1b(1)	41787	27712
(2) Participant contributions	1b(2)	130527	148706
(3) Other	1b(3)	0	0
c General investments:			
(1) Interest-bearing cash (include money market accounts & certificates of deposit)	1c(1)	1668825	1858067
(2) U.S. Government securities	1c(2)	0	0
(3) Corporate debt instruments (other than employer securities):			
(A) Preferred	1c(3)(A)	0	0
(B) All other	1c(3)(B)	0	0
(4) Corporate stocks (other than employer securities):			
(A) Preferred	1c(4)(A)	0	0
(B) Common	1c(4)(B)	245523	336810
(5) Partnership/joint venture interests	1c(5)	0	0
(6) Real estate (other than employer real property)	1c(6)	0	0
(7) Loans (other than to participants)	1c(7)	0	0
(8) Participant loans	1c(8)	483171	492903
(9) Value of interest in common/collective trusts	1c(9)	0	0
(10) Value of interest in pooled separate accounts	1c(10)	0	0
(11) Value of interest in master trust investment accounts	1c(11)	0	0
(12) Value of interest in 103-12 investment entities	1c(12)	0	0
(13) Value of interest in registered investment companies (e.g., mutual funds)	1c(13)	34370422	35897686
(14) Value of funds held in insurance company general account (unallocated contracts)	1c(14)	630088	
(15) Other	1c(15)	0	0

		(a) Beginning of Year	(b) End of Year
1d Employer-related investments:			
(1) Employer securities	1d(1)	0	0
(2) Employer real property	1d(2)	0	0
e Buildings and other property used in plan operation	1e	0	0
f Total assets (add all amounts in lines 1a through 1e)	1f	37570343	38761884
Liabilities			
g Benefit claims payable	1g	0	0
h Operating payables	1h	0	0
i Acquisition indebtedness	1i	0	0
j Other liabilities	1j	0	0
k Total liabilities (add all amounts in lines 1g through1j)	1k	0	0
Net Assets			
l Net assets (subtract line 1k from line 1f)	1l	37570343	38761884

Part II Income and Expense Statement

2 Plan income, expenses, and changes in net assets for the year. Include all income and expenses of the plan, including any trust(s) or separately maintained fund(s) and any payments/receipts to/from insurance carriers. Round off amounts to the nearest dollar. MTIAs, CCTs, PSAs, and 103-12 IEs do not complete lines 2a, 2b(1)(E), 2e, 2f, and 2g.

Income		(a) Amount	(b) Total
a Contributions:			
(1) Received or receivable in cash from: **(A)** Employers	2a(1)(A)	1131399	
(B) Participants	2a(1)(B)	4165325	
(C) Others (including rollovers)	2a(1)(C)	316712	
(2) Noncash contributions	2a(2)	0	
(3) Total contributions. Add lines **2a(1)(A), (B), (C),** and line **2a(2)**	2a(3)		5613436
b Earnings on investments:			
(1) Interest:			
(A) Interest-bearing cash (including money market accounts and certificates of deposit)	2b(1)(A)	307	
(B) U.S. Government securities	2b(1)(B)	0	
(C) Corporate debt instruments	2b(1)(C)	0	
(D) Loans (other than to participants)	2b(1)(D)	0	
(E) Participant loans	2b(1)(E)	20454	
(F) Other	2b(1)(F)	0	
(G) Total interest. Add lines **2b(1)(A)** through **(F)**	2b(1)(G)		20761
(2) Dividends: **(A)** Preferred stock	2b(2)(A)	0	
(B) Common stock	2b(2)(B)	8011	
(C) Registered investment company shares (e.g. mutual funds)	2b(2)(C)	1726198	
(D) Total dividends. Add lines **2b(2)(A)**, **(B)**, and **(C)**	2b(2)(D)		1734209
(3) Rents	2b(3)		0
(4) Net gain (loss) on sale of assets: **(A)** Aggregate proceeds	2b(4)(A)	194598	
(B) Aggregate carrying amount (see instructions)	2b(4)(B)	163960	
(C) Subtract line **2b(4)(B)** from line **2b(4)(A)** and enter result	2b(4)(C)		30638
(5) Unrealized appreciation (depreciation) of assets: **(A)** Real estate	2b(5)(A)	0	
(B) Other	2b(5)(B)	-46935	
(C) Total unrealized appreciation of assets. Add lines **2b(5)(A)** and **(B)**	2b(5)(C)		-46935

		(a) Amount	(b) Total
(6) Net investment gain (loss) from common/collective trusts	2b(6)		0
(7) Net investment gain (loss) from pooled separate accounts	2b(7)		0
(8) Net investment gain (loss) from master trust investment accounts	2b(8)		0
(9) Net investment gain (loss) from 103-12 investment entities	2b(9)		0
(10) Net investment gain (loss) from registered investment companies (e.g., mutual funds)	2b(10)		-2114405
c Other income	2c		2414
d Total income. Add all **income** amounts in column (b) and enter total	2d		5240118
Expenses			
e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers	2e(1)	4016732	
(2) To insurance carriers for the provision of benefits	2e(2)	0	
(3) Other	2e(3)	0	
(4) Total benefit payments. Add lines **2e(1)** through **(3)**	2e(4)		4016732
f Corrective distributions (see instructions)	2f		0
g Certain deemed distributions of participant loans (see instructions)	2g		0
h Interest expense	2h		0
i Administrative expenses: **(1)** Professional fees	2i(1)	0	
(2) Contract administrator fees	2i(2)	0	
(3) Investment advisory and management fees	2i(3)	25922	
(4) Other	2i(4)	5923	
(5) Total administrative expenses. Add lines **2i(1)** through **(4)**	2i(5)		31845
j Total expenses. Add all **expense** amounts in column (b) and enter total	2j		4048577
Net Income and Reconciliation			
k Net income (loss). Subtract line **2j** from line **2d**	2k		1191541
l Transfers of assets:			
(1) To this plan	2l(1)		0
(2) From this plan	2l(2)		

Part III Accountant's Opinion

3 Complete lines 3a through 3c if the opinion of an independent qualified public accountant is attached to this Form 5500. Complete line 3d if an opinion is not attached.

a The attached opinion of an independent qualified public accountant for this plan is (see instructions):

(1) [ ] Unqualified **(2)** [ ] Qualified **(3)** [X] Disclaimer **(4)** [ ] Adverse

b Did the accountant perform a limited scope audit pursuant to 29 CFR 2520.103-8 and/or 103-12(d)? [X] Yes [ ] No

c Enter the name and EIN of the accountant (or accounting firm) below:

(1) Name: KIECKHAFER SCHIFFER & COMPANY LLP **(2)** EIN: 33-0688321

d The opinion of an independent qualified public accountant is **not attached** because:

(1) [ ] This form is filed for a CCT, PSA, or MTIA. **(2)** [ ] It will be attached to the next Form 5500 pursuant to 29 CFR 2520.104-50.

Part IV Compliance Questions

4 CCTs and PSAs do not complete Part IV. MTIAs, 103-12 IEs, and GIAs do not complete lines 4a, 4e, 4f, 4g, 4h, 4k, 4m, 4n, or 5. 103-12 IEs also do not complete lines 4j and 4l. MTIAs also do not complete line 4l.

During the plan year:

		Yes	No	N/A	Amount
a Was there a failure to transmit to the plan any participant contributions within the time period described in 29 CFR 2510.3-102? Continue to answer "Yes" for any prior year failures until fully corrected. (See instructions and DOL's Voluntary Fiduciary Correction Program.)	4a		X		
b Were any loans by the plan or fixed income obligations due the plan in default as of the close of the plan year or classified during the year as uncollectible? Disregard participant loans secured by participant's account balance. (Attach Schedule G (Form 5500) Part I if "Yes" is checked.)	4b		X		

			Yes	No	N/A	Amount
c	Were any leases to which the plan was a party in default or classified during the year as uncollectible? (Attach Schedule G (Form 5500) Part II if "Yes" is checked.)	4c		X		
d	Were there any nonexempt transactions with any party-in-interest? (Do not include transactions reported on line 4a. Attach Schedule G (Form 5500) Part III if "Yes" is checked.)	4d		X		
e	Was this plan covered by a fidelity bond?	4e	X			1000000
f	Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty?	4f		X		
g	Did the plan hold any assets whose current value was neither readily determinable on an established market nor set by an independent third party appraiser?	4g		X		
h	Did the plan receive any noncash contributions whose value was neither readily determinable on an established market nor set by an independent third party appraiser?	4h		X		
i	Did the plan have assets held for investment? (Attach schedule(s) of assets if "Yes" is checked, and see instructions for format requirements.)	4i	X			
j	Were any plan transactions or series of transactions in excess of 5% of the current value of plan assets? (Attach schedule of transactions if "Yes" is checked, and see instructions for format requirements.)	4j		X		
k	Were all the plan assets either distributed to participants or beneficiaries, transferred to another plan, or brought under the control of the PBGC?	4k		X		
l	Has the plan failed to provide any benefit when due under the plan?	4l		X		
m	If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.)	4m		X		
n	If 4m was answered "Yes," check the "Yes" box if you either provided the required notice or one of the exceptions to providing the notice applied under 29 CFR 2520.101-3.	4n		X		
o	Did the plan trust incur unrelated business taxable income?	4o				
p	Were in-service distributions made during the plan year?	4p				

5a Has a resolution to terminate the plan been adopted during the plan year or any prior plan year?
If "Yes," enter the amount of any plan assets that reverted to the employer this year ☐ **Yes** ☒ **No** **Amount:**

5b If, during this plan year, any assets or liabilities were transferred from this plan to another plan(s), identify the plan(s) to which assets or liabilities were transferred. (See instructions.)

5b(1) Name of plan(s)	**5b(2)** EIN(s)	**5b(3)** PN(s)

5c If the plan is a defined benefit plan, is it covered under the PBGC insurance program (see ERISA section 4021)? ..... ☐ Yes ☐ No ☐ Not determined

Part V Trust Information

6a Name of trust	**6b** Trust's EIN

6c Name of trustee or custodian	**6d** Trustee's or custodian's telephone number

SCHEDULE R (Form 5500)

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

Pension Benefit Guaranty Corporation

Retirement Plan Information

This schedule is required to be filed under section 104 and 4065 of the Employee Retirement Income Security Act of 1974 (ERISA) and section 6058(a) of the Internal Revenue Code (the Code).

▶ **File as an attachment to Form 5500.**

OMB No. 1210-0110

2015

This Form is Open to Public Inspection.

For calendar plan year 2015 or fiscal plan year beginning 01/01/2015 and ending 12/31/2015

A Name of plan
VIEWPOINT, INC. 401(K) PLAN

B Three-digit plan number (PN) ▶ 001

C Plan sponsor's name as shown on line 2a of Form 5500
VIEWPOINT, INC.

D Employer Identification Number (EIN)
59-2993235

Part I Distributions

All references to distributions relate only to payments of benefits during the plan year.

1 Total value of distributions paid in property other than in cash or the forms of property specified in the instructions **1**

2 Enter the EIN(s) of payor(s) who paid benefits on behalf of the plan to participants or beneficiaries during the year (if more than two, enter EINs of the two payors who paid the greatest dollar amounts of benefits):

EIN(s): 04-6568107

Profit-sharing plans, ESOPs, and stock bonus plans, skip line 3.

3 Number of participants (living or deceased) whose benefits were distributed in a single sum, during the plan year **3**

Part II Funding Information (If the plan is not subject to the minimum funding requirements of section of 412 of the Internal Revenue Code or ERISA section 302, skip this Part)

4 Is the plan administrator making an election under Code section 412(d)(2) or ERISA section 302(d)(2)? ..... ☐ **Yes** ☐ **No** ☐ **N/A**

If the plan is a defined benefit plan, go to line 8.

5 If a waiver of the minimum funding standard for a prior year is being amortized in this plan year, see instructions and enter the date of the ruling letter granting the waiver. **Date:** Month _____ Day _____ Year _____

If you completed line 5, complete lines 3, 9, and 10 of Schedule MB and do not complete the remainder of this schedule.

6 a Enter the minimum required contribution for this plan year (include any prior year accumulated funding deficiency not waived) **6a**

b Enter the amount contributed by the employer to the plan for this plan year **6b**

c Subtract the amount in line 6b from the amount in line 6a. Enter the result (enter a minus sign to the left of a negative amount) **6c**

If you completed line 6c, skip lines 8 and 9.

7 Will the minimum funding amount reported on line 6c be met by the funding deadline? ..... ☐ **Yes** ☐ **No** ☐ **N/A**

8 If a change in actuarial cost method was made for this plan year pursuant to a revenue procedure or other authority providing automatic approval for the change or a class ruling letter, does the plan sponsor or plan administrator agree with the change? ..... ☐ **Yes** ☐ **No** ☐ **N/A**

Part III Amendments

9 If this is a defined benefit pension plan, were any amendments adopted during this plan year that increased or decreased the value of benefits? If yes, check the appropriate box. If no, check the "No" box. ..... ☐ **Increase** ☐ **Decrease** ☐ **Both** ☐ **No**

Part IV ESOPs (see instructions). If this is not a plan described under Section 409(a) or 4975(e)(7) of the Internal Revenue Code, skip this Part.

10 Were unallocated employer securities or proceeds from the sale of unallocated securities used to repay any exempt loan? ..... ☐ **Yes** ☐ **No**

11 a Does the ESOP hold any preferred stock? ..... ☐ **Yes** ☐ **No**

b If the ESOP has an outstanding exempt loan with the employer as lender, is such loan part of a "back-to-back" loan? (See instructions for definition of "back-to-back" loan.) ..... ☐ **Yes** ☐ **No**

12 Does the ESOP hold any stock that is not readily tradable on an established securities market? ..... ☐ **Yes** ☐ **No**

Part V Additional Information for Multiemployer Defined Benefit Pension Plans

13 Enter the following information for each employer that contributed more than 5% of total contributions to the plan during the plan year (measured in dollars). See instructions. *Complete as many entries as needed to report all applicable employers.*

a Name of contributing employer

b EIN **c** Dollar amount contributed by employer

d Date collective bargaining agreement expires *(If employer contributes under more than one collective bargaining agreement, check box* ☐ *and see instructions regarding required attachment. Otherwise, enter the applicable date.)* Month _____ Day _____ Year _____

e Contribution rate information *(If more than one rate applies, check this box* ☐ *and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)*
(1) Contribution rate (in dollars and cents) _____
(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify):

---

a Name of contributing employer

b EIN **c** Dollar amount contributed by employer

d Date collective bargaining agreement expires *(If employer contributes under more than one collective bargaining agreement, check box* ☐ *and see instructions regarding required attachment. Otherwise, enter the applicable date.)* Month _____ Day _____ Year _____

e Contribution rate information *(If more than one rate applies, check this box* ☐ *and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)*
(1) Contribution rate (in dollars and cents) _____
(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify): _____

---

a Name of contributing employer

b EIN **c** Dollar amount contributed by employer

d Date collective bargaining agreement expires *(If employer contributes under more than one collective bargaining agreement, check box* ☐ *and see instructions regarding required attachment. Otherwise, enter the applicable date.)* Month _____ Day _____ Year _____

e Contribution rate information *(If more than one rate applies, check this box* ☐ *and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)*
(1) Contribution rate (in dollars and cents) _____
(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify): _____

---

a Name of contributing employer

b EIN **c** Dollar amount contributed by employer

d Date collective bargaining agreement expires *(If employer contributes under more than one collective bargaining agreement, check box* ☐ *and see instructions regarding required attachment. Otherwise, enter the applicable date.)* Month _____ Day _____ Year _____

e Contribution rate information *(If more than one rate applies, check this box* ☐ *and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)*
(1) Contribution rate (in dollars and cents) _____
(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify): _____

---

a Name of contributing employer

b EIN **c** Dollar amount contributed by employer

d Date collective bargaining agreement expires *(If employer contributes under more than one collective bargaining agreement, check box* ☐ *and see instructions regarding required attachment. Otherwise, enter the applicable date.)* Month _____ Day _____ Year _____

e Contribution rate information *(If more than one rate applies, check this box* ☐ *and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)*
(1) Contribution rate (in dollars and cents) _____
(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify): _____

---

a Name of contributing employer

b EIN **c** Dollar amount contributed by employer

d Date collective bargaining agreement expires *(If employer contributes under more than one collective bargaining agreement, check box* ☐ *and see instructions regarding required attachment. Otherwise, enter the applicable date.)* Month _____ Day _____ Year _____

e Contribution rate information *(If more than one rate applies, check this box* ☐ *and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)*
(1) Contribution rate (in dollars and cents) _____
(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify): _____

14 Enter the number of participants on whose behalf no contributions were made by an employer as an employer of the participant for:

a The current year	**14a**	
b The plan year immediately preceding the current plan year	**14b**	
c The second preceding plan year	**14c**	

15 Enter the ratio of the number of participants under the plan on whose behalf no employer had an obligation to make an employer contribution during the current plan year to:

a The corresponding number for the plan year immediately preceding the current plan year	**15a**	
b The corresponding number for the second preceding plan year	**15b**	

16 Information with respect to any employers who withdrew from the plan during the preceding plan year:

a Enter the number of employers who withdrew during the preceding plan year	**16a**	
b If line 16a is greater than 0, enter the aggregate amount of withdrawal liability assessed or estimated to be assessed against such withdrawn employers	**16b**	

17 If assets and liabilities from another plan have been transferred to or merged with this plan during the plan year, check box and see instructions regarding supplemental information to be included as an attachment. ☐

Part VI Additional Information for Single-Employer and Multiemployer Defined Benefit Pension Plans

18 If any liabilities to participants or their beneficiaries under the plan as of the end of the plan year consist (in whole or in part) of liabilities to such participants and beneficiaries under two or more pension plans as of immediately before such plan year, check box and see instructions regarding supplemental information to be included as an attachment ☐

19 If the total number of participants is 1,000 or more, complete lines (a) through (c)

a Enter the percentage of plan assets held as:
Stock: _____% Investment-Grade Debt: _____% High-Yield Debt: _____% Real Estate: _____% Other: _____%

b Provide the average duration of the combined investment-grade and high-yield debt:
☐ 0-3 years ☐ 3-6 years ☐ 6-9 years ☐ 9-12 years ☐ 12-15 years ☐ 15-18 years ☐ 18-21 years ☐ 21 years or more

c What duration measure was used to calculate line 19(b)?
☐ Effective duration ☐ Macaulay duration ☐ Modified duration ☐ Other (specify):

Part VII IRS Compliance Questions

20a Is the plan a 401(k) plan?	☐ Yes	☐ No
20b If "Yes," how does the 401(k) plan satisfy the nondiscrimination requirements for employee deferrals and employer matching contributions (as applicable) under sections 401(k)(3) and 401(m)(2)?	☐ Design-based safe harbor method	☐ ADP/ACP test
20c If the ADP/ACP test is used, did the 401(k) plan perform ADP/ACP testing for the plan year using the "current year testing method" for nonhighly compensated employees (Treas. Reg sections 1.401(k)-2(a)(2)(ii) and 1.401(m)-2(a)(2)(ii))?	☐ Yes	☐ No
21a Check the box to indicate the method used by the plan to satisfy the coverage requirements under section 410(b):	☐ Ratio percentage test	☐ Average benefit test
21b Does the plan satisfy the coverage and nondiscrimination tests of sections 410(b) and 401(a)(4) by combining this plan with any other plans under the permissive aggregation rules?	☐ Yes	☐ No
22a Has the plan been timely amended for all required tax law changes?	☐ Yes	☐ No ☐ N/A

22b Date the last plan amendment/restatement for the required tax law changes was adopted ____/____/____. Enter the applicable code _____ (See instructions for tax law changes and codes).

22c If the plan sponsor is an adopter of a pre-approved master and prototype (M&P) or volume submitter plan that is subject to a favorable IRS opinion or advisory letter, enter the date of that favorable letter _____/_____/_____ and the letter's serial number _____.

22d If the plan is an individually-designed plan and received a favorable determination letter from the IRS, enter the date of the plan's last favorable determination letter _____/_____/_____.

23 Is the Plan maintained in a U.S. territory (i.e., Puerto Rico (if no election under ERISA section 1022(i)(2) has been made), American Samoa, Guam, the Commonwealth of the Northern Mariana Islands or the U.S. Virgin Islands)?	☐ Yes	☐ No

VIEWPOINT, INC. 401(k) PLAN

FINANCIAL STATEMENTS AND SUPPLEMENTAL SCHEDULE
DECEMBER 31, 2015 AND 2014

WITH INDEPENDENT AUDITORS' REPORT

KS&Co

Kieckhafer Schiffer & Company LLP

CERTIFIED PUBLIC ACCOUNTANTS

VIEWPOINT, INC. 401(k) PLAN
FINANCIAL STATEMENTS AND SUPPLEMENTAL SCHEDULE
DECEMBER 31, 2015 AND 2014

Table of Contents

	Page
Independent Auditors' Report	1
Financial Statements:	
Statements of Net Assets Available for Benefits December 31, 2015 and 2014	3
Statements of Changes in Net Assets Available for Benefits Years Ended December 31, 2015 and 2014	4
Notes to Financial Statements	5
Supplemental Schedule	
Schedule H, Line 4i – Schedule of Assets (Held at End of Year) December 31, 2015	11

KS&Co
Kieckhafer Schiffer & Company LLP
CERTIFIED PUBLIC ACCOUNTANTS

506 Second Avenue
Suite 630
Seattle, WA 98104

111 SW Fifth Avenue
Suite 1850
Portland, OR 97204

6201 Oak Canyon Drive
Suite 200
Irvine, CA 92618

12750 High Bluff Drive
Suite 160
San Diego, CA 92130

Independent Auditors' Report

To the Investment Committee and Participants
Viewpoint, Inc. 401(k) Plan:

Report on the Financial Statements

We were engaged to audit the accompanying financial statements of Viewpoint, Inc. 401(k) Plan which comprise the statements of net assets available for benefits as of December 31, 2015 and 2014, and the related statements of changes in net assets available for benefits for the years then ended, and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditors' Responsibility

Our responsibility is to express an opinion on these financial statements based on conducting the audit in accordance with auditing standards generally accepted in the United States of America. Because of the matter described in the Basis for Disclaimer of Opinion paragraph, however, we were not able to obtain sufficient appropriate audit evidence to provide a basis for an audit opinion.

Basis for Disclaimer of Opinion

As permitted by 29 CFR 2520.103-8 of the Department of Labor's (DOL) Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974 (ERISA), the Plan Administrator instructed us not to perform, and we did not perform, any auditing procedures with respect to the information summarized in Note 6 which was certified by Fidelity Management Trust Company, the trustee of the Plan as of December 31, 2015 and 2014 and for the years then ended, and Great-West Trust Company, the trustee of the Plan as of December 31, 2014 and for the period from January 1, 2015 to April 27, 2015 and for the period from May 1, 2014 to December 31, 2014, except for comparing such information with the related information included in the financial statements. We have been informed by the Plan Administrator that the trustees hold the Plan's investment assets and execute investment transactions. The Plan Administrator has obtained certifications from the trustees as of December 31, 2015 and 2014 and for the years then ended, that the information provided to the Plan Administrator by the trustees is complete and accurate.

KS&Co

Disclaimer of Opinion

Because of the significance of the matter described in the Basis for Disclaimer of Opinion paragraph, we have not been able to obtain sufficient appropriate audit evidence to provide a basis for an audit opinion. Accordingly, we do not express an opinion on these financial statements.

Other Matter – Supplemental Schedule

The supplemental schedule of assets (held at end of year) as of December 31, 2015 is required by the DOL's Rules and Regulations for Reporting and Disclosure under ERISA and is presented for the purpose of additional analysis and is not a required part of the financial statements. Because of the significance of the matter described in the Basis for Disclaimer of Opinion paragraph, we do not express an opinion on this supplemental schedule.

Report on Form and Content in Compliance with DOL Rules and Regulations

The form and content of the information included in the financial statements and supplemental schedule, other than that derived from the information certified by the trustees have been audited by us in accordance with auditing standards generally accepted in the United States of America and, in our opinion, are presented in compliance with the DOL's Rules and Regulations for Reporting and Disclosure under ERISA.

Kieckhafer Schiffer & Company LLP

KIECKHAFER SCHIFFER & COMPANY LLP

July 28, 2016
Portland, Oregon

VIEWPOINT, INC. 401(k) PLAN

Statements of Net Assets Available for Benefits

December 31, 2015 and 2014

		2015	2014
Assets:			
Investments, at fair value:			
Money market fund	$	1,751,473	1,512,729
Mutual funds		35,784,489	34,318,365
Brokerage link		556,601	453,676
Total investments at fair value		38,092,563	36,284,770
Investments, at contract value			
Guaranteed investment contract		—	630,088
Receivables:			
Employer contributions		27,712	41,787
Participant contributions		148,706	130,527
Notes receivable from participants		492,903	483,171
Total receivables		669,321	655,485
Net assets available for benefits	$	38,761,884	37,570,343

See accompanying independent auditors' report and notes to financial statements.

VIEWPOINT, INC. 401(k) PLAN

Statements of Changes in Net Assets Available for Benefits

Years ended December 31, 2015 and 2014

	2015	2014
Additions:		
Investment income (loss):		
Net depreciation in fair value of investments	$ (2,112,003)	(608,514)
Interest and dividend income	1,718,231	2,236,275
Total investment income (loss)	(393,772)	1,627,761
Interest received on notes receivable from participants	20,454	14,965
Contributions:		
Participant contributions	4,165,325	3,584,920
Employer contributions	1,131,399	1,007,812
Participant rollovers	316,712	946,571
Total contributions	5,613,436	5,539,303
Total additions	5,240,118	7,182,029
Deductions:		
Benefits paid to participants	4,016,732	3,069,891
Administrative expenses	31,845	17,876
Total deductions	4,048,577	3,087,767
Transfer in from Maxwell Systems, Inc. 401(k) Plan	-	12,495,828
Net increase in net assets available for benefits	1,191,541	16,590,090
Net assets available for benefits:		
Beginning of year	37,570,343	20,980,253
End of year	$ 38,761,884	37,570,343

See accompanying independent auditors' report and notes to financial statements.

(1) Description of Plan

The following description of the Viewpoint, Inc. 401(k) Plan (the Plan) is provided for general information purposes only. Participants should refer to the Plan document for a more complete description of the Plan's provisions.

(a) General

The Plan is a defined contribution plan maintained for the benefit of all eligible employees of Viewpoint, Inc. (the Company or Viewpoint). The Plan's investment committee manages the operation and administration of the Plan. Fidelity Management Trust Company (Fidelity) and Great-West Trust Company (Great-West) serve as the trustees of the Plan. The Plan Sponsor and Plan Administrator is Viewpoint. The Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974 (ERISA).

On February 6, 2014, the Company acquired Maxwell Systems, Inc. The Maxwell Systems, Inc. 401(k) Plan was merged into the Plan effective May 1, 2014. The Maxwell Systems, Inc. 401(k) Plan included a guaranteed investment contract offered by Great-West Life Insurance Company as one of their investment options. Due to certain early withdrawal penalties, the guaranteed investment contract was merged into the Plan and was liquidated after the required holding period was met.

(b) Eligibility

Employees who are 21 years of age are eligible to participate in the Plan following three months of service. Eligible employees exclude (1) union employees, (2) certain nonresident aliens, (3) leased employees, and (4) temporary employees.

(c) Contributions

Contributions consist of employee elective deferrals and discretionary employer matching and profit sharing contributions. Participants may voluntarily contribute up to 50% of their compensation to the Plan, subject to limitation under the Internal Revenue Code (IRC). Participants age 50 and older may elect to make additional catch-up contributions up to the maximum annual amount allowed by the IRC. Additionally, participants have the ability to rollover amounts from other qualified plans. In 2015 and 2014, the Company made discretionary matching contributions in the amount of 50% of the first 6% of compensation contributed. In addition, the Company may make a profit sharing contribution determined annually at the Company's discretion. The Company did not make profit sharing contributions during 2015 or 2014. Contributions are subject to other limits under the IRC.

Participants are automatically enrolled at a 3% deferral rate unless they elect otherwise.

(d) Participant Accounts

Participant accounts are valued daily and maintained for each participant, which are credited with the participant's contributions, the Company's contributions, and an allocation of plan earnings and expenses. Allocation of Plan earnings and expenses is based upon participant account balances. The benefit to which a participant is entitled is the vested amount in their individual account.

(e) Vesting

Participants are immediately vested in their voluntary contributions and actual earnings thereon. Vesting in the Company's matching and discretionary contribution portion of their accounts plus actual earnings thereon is based on years of continuous service. A participant is 25% vested after two years of credited service and 25% each year thereafter until fully vested.

(f) Notes Receivable from Participants

Participants may borrow from their accounts a minimum of $500 up to a maximum of $50,000 not to exceed 50% of the participant's vested account balance. The loans are secured by the balance in the participant's account and bear interest at a rate commensurate with local prevailing rates as determined by the Plan administrator. The interest rate was 4.25% as of December 31, 2015 and the loans mature through 2023. Principal and interest are paid ratably through payroll deductions. Loan terms range from 1 to 5 years or up to 10 years for the purchase of a primary residence.

(g) Expenses

The Plan's expenses are paid by Viewpoint or the Plan, as provided by the Plan document. For the years ended December 31, 2015 and 2014, direct expenses of approximately $32,000 and $18,000, respectively, were paid by the Plan. Certain expenses are included in the transaction prices of investments bought and sold and are not separately quantifiable.

(h) Payment of Benefits

A participant with an account balance greater than $5,000 may elect to receive a lump-sum distribution or installments, following termination or attainment of age 59½. On termination of service, a participant with a vested account balance over $1,000 but no more than $5,000 will have their account transferred to an individual retirement account (IRA) selected by the Plan Administrator, unless directed by the participant. If the vested account balance is no more than $1,000, unless elected by the participant, the entire account will be paid to the participant in a single lump-sum payment as soon as administratively possible following retirement or termination of employment.

In addition, hardship withdrawals are permitted if certain criteria are met. Participants with hardship withdrawals are prohibited from making contributions to the Plan for six months after receipt of the hardship distribution.

(i) Hardship Withdrawals

Upon certain conditions, participants, while still employed by the Company, are permitted to withdraw, in a single sum, a portion of their elective deferrals and rollover contributions as a result of an immediate and heavy financial need. These conditions include unreimbursed medical expenses, the purchase of the participant's principal residence, the payment of post-secondary education tuition, the payment of burial or funeral costs of immediate family members, the payment of natural disaster clean-up on the participant's principal residence or to prevent eviction or foreclosure from the participant's principal residence. A participant's right to make deferrals to the Plan will be suspended for six months after the receipt of a hardship withdrawal.

(j) Forfeited Accounts

The balances of terminated participants' nonvested accounts are used to pay Plan expenses or to reduce future employer contributions. As of December 31, 2015 and 2014, forfeitures of approximately $21,000 and $7,000, respectively, were available to pay Plan expenses or reduce future employer contributions. During 2015 and 2014, approximately $101,000 and $68,000, respectively, of forfeitures were used to reduce employer contributions.

(k) Investment Options

Upon enrollment in the Plan, a participant may direct contributions to various mutual funds offered by the Plan and investments available through the Fidelity Brokerage Link accounts. The Brokerage Link allows participants to invest in a wide variety of securities including common stocks, bonds, government securities, certificates of deposit and mutual funds. Participants may change their investment options and transfer amounts between funds at any time.

(2) Significant Accounting Policies

(a) Basis of Accounting

The accompanying financial statements have been prepared under the accrual basis of accounting in accordance with accounting principles generally accepted in the United States of America (GAAP).

(b) Investment Valuation and Income Recognition

Investments are reported at fair value, except the guaranteed investment contract which is reported at contract value. Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. See Note 4 for discussion of fair value measurements.

Purchases and sales of securities are recorded on a trade-date basis. Interest income is recorded on the accrual basis. Dividends are recorded on the ex-dividend date. Net depreciation in fair value of investments includes the gains and losses on investments bought and sold during the year as well as the change in the unrealized gains and losses on those investments from one period to the next.

(c) Estimates

The preparation of financial statements in conformity with GAAP requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and changes therein, and disclosure of contingent assets and liabilities. Actual results could differ from those estimates.

(d) Benefits Payments

Benefits are recorded when paid.

(e) Notes Receivable from Participants

Notes receivable from participants are carried at amortized cost plus accrued interest.

(f) New Accounting Pronouncements

In May 2015, the Financial Accounting Standards Board (FASB) adopted Accounting Standards Update (ASU) 2015-07, *Disclosures for Investments in Certain Entities that Calculate Net Asset Value per Share (or its Equivalent).* This standard eliminates the requirement to categorize investments in the fair value hierarchy if their fair value is measured at the net asset value (NAV) per share (or its equivalent) using the practical expedient in FASB's fair value measurement guidance. The amendment also removes the requirement to make certain disclosures for all investments that are eligible to be measured at fair value using the NAV per share practical expedient. ASU 2015-07 is effective for fiscal years beginning after December 15, 2015 and should be applied retrospectively. The adoption of this standard did not have a significant impact on the financial statements.

In July 2015, the FASB adopted ASU 2015-12, *(Part 1) Fully Benefit-Responsive Investment Contracts, (Part II) Plan Investment Disclosures, and (Part III) Measurement Date Practical Expedient.* Upon adoption of the standard, plans are no longer required to:

- Measure fully benefit-responsive investment contracts (FBRICs) at fair value;
- Disaggregate investments by nature, risks and characteristics;
- Disclose individual investments that represent five percent or more of net assets available for benefits; or
- Disclose net appreciation or depreciation for investments by general type.

The Plan adopted this standard retrospectively effective December 31, 2015 and accordingly, the prior year disclosures were adjusted. As a result of the adoption of this standard, the Plan modified its investment disclosures as described above.

(3) Investments

The Plan's investments are held by Fidelity and Great-West Life Insurance Company. Upon enrollment in the Plan, participants may direct investment of contributions among a variety of investments including a money market fund, mutual funds and a brokerage link option offered by Fidelity. No new funds could be transferred to the investment the Great-West Life Insurance Company Guaranteed Portfolio Fund (GPF). Participants may change their investment options daily.

The GPF is an unallocated guaranteed investment contract. Participants are assigned units of the fund with a value equivalent to their deposit amounts. The GPF is considered fully benefit-responsive by the Great-West Life Insurance Company and accordingly valued at contract value. Contract value is the relevant measurement for that portion of the net assets available for benefits attributable to the guaranteed investment contract. Contract value represents contributions made under the contract, plus investment earnings less participant withdrawals and administrative expenses. Participants may ordinarily direct the withdrawal or transfer of all or a portion of their investment at contract value. There are no reserves against the contract for credit risk of the contract issuer or otherwise.

Certain events may limit the ability of the Plan to transact at contract value with the issuer such as termination of the contracts by the Plan, layoffs, Plan termination, bankruptcy, mergers, and early retirement incentives. Due to the merger of the Maxwell Systems, Inc. 401(k) Plan into the Plan, the GPF was required to be held for 12 months to avoid an event that would trigger the investment not to transact at contract value. During 2015, the GPF was liquidated to cash at contract value and the proceeds were transferred to Fidelity.

(4) Fair Value Measurements

FASB Accounting Standards Codification (ASC) 820, *Fair Value Measurements and Disclosures*, establishes a framework for measuring fair value. The framework provides a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (Level 1) and the lowest priority to unobservable inputs (Level 3). The three levels of the fair value hierarchy under ASC Topic 820 are described as follows:

Level 1 – Inputs to the valuation methodology are unadjusted quoted prices for identical assets in active markets that the Plan has the ability to access at the measurement date.

Level 2 – Inputs to the valuation methodology include:

- Quoted prices for similar assets in active markets;
- Quoted prices for identical or similar assets in inactive markets;
- Inputs other than quoted prices that are observable for the asset; and

- Inputs that are derived principally from or corroborated by observable market data by correlation or other means.

If the asset has a specified (contractual) term, the Level 2 input must be observable for substantially the full term of the asset.

Level 3 – Inputs to the valuation methodology are unobservable and significant to the fair value measurement.

The asset's fair value measurement level within the fair value hierarchy is based on the lowest level of any input that is significant to the fair value measurement. Valuation techniques used need to maximize the use of observable inputs and minimize the use of unobservable inputs.

Following is a description of the valuation methodologies used for assets measured at fair value. There have been no changes in the methodologies used at December 31, 2015 and 2014.

Money market fund and mutual funds: Valued at the NAV as reported on national securities exchanges at the end of each business day.

Brokerage link: The brokerage link holds money market funds, common stocks and mutual funds which are publicly traded.

The following table sets forth by level, within the fair value hierarchy, the Plan's investment assets at fair value as of December 31, 2015:

		Level 1	Level 2	Level 3	Total
Money market fund	$	1,751,473	-	-	1,751,473
Mutual funds		35,784,489	-	-	35,784,489
Brokerage link		556,601	-	-	556,601
	$	38,092,563	-	-	38,092,563

The following table sets forth by level, within the fair value hierarchy, the Plan's investment assets at fair value as of December 31, 2014:

		Level 1	Level 2	Level 3	Total
Money market fund	$	1,512,729	-	-	1,512,729
Mutual funds		34,318,365	-	-	35,318,365
Brokerage link		453,676	-	-	453,676
	$	36,284,770	-	-	36,284,770

(5) Risks and Uncertainties

The Plan provides for investments that are exposed to various risks. Due to the level of risk associated with certain investment securities, it is at least reasonably possible that changes in the values of investment securities will occur in the near term and that such changes could materially affect the amounts reported in the statements of net assets available for benefits, and therefore participants' account balances.

(6) Information Certified by the Trustee of the Plan

The Plan Administrator has elected the method of annual reporting and compliance permitted by 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA. The following information included in the financial statements and supplemental schedule was provided and certified by Fidelity, the Plan's trustee as of December 31, 2015 and 2014 and for the years then ended, and Great-West, the trustee as of December 31, 2014 and for the period from January 1,

2015 to April 27, 2015 and for the period from May1, 2014 to December 31, 2014 as complete and accurate:

- Investments, at fair value
- Investments, at contract value
- Notes receivable from participants
- Interest received on notes receivable from participants
- Investment income (loss)
- Schedule of assets (held at end of year)

(7) Exempt Party-in-Interest Transactions

Certain investments of the Plan are managed by Fidelity and Great-West Life Insurance Company. Fidelity is the trustee as defined by the Plan, and Great-West Life Insurance Company is an affiliate of Great-West Trust Company, the trustee as defined by the Plan, therefore, these investments represent exempt party-in-interest transactions. Fees for investment management services charged by the trustees are netted against plan earnings.

Additionally, the Plan sponsor, Viewpoint, Inc. is a party-in-interest to the Plan. The transactions between the Plan and the Plan sponsor included funding of contributions to the Plan and payment of certain administrative expenses of the Plan which are exempt transactions.

(8) Plan Termination

Although it has not expressed any intent to do so, the Company has the right under the Plan to discontinue its contributions at any time and to terminate the Plan subject to the provisions of ERISA. In the event of Plan termination, participants will become fully vested in their employer contributions.

(9) Income Tax Status

The Plan uses a prototype plan document provided by Fidelity. Fidelity received an opinion letter from the Internal Revenue Service (IRS) dated March 31, 2008, which states that the prototype document as then designed satisfied the applicable provisions of the IRC. The Plan has been amended since the date of the opinion letter. However, the Plan's management believes that the Plan is currently designed and being operated in compliance with the applicable requirements of the IRC. Therefore, no provision for income tax has been included in the Plan's financial statements.

Accounting principles generally accepted in the United States of America requires Plan management to evaluate tax positions taken by the Plan and recognize a tax liability (or asset) if the Plan has taken an uncertain position that more likely than not would not be sustained upon examination by the Internal Revenue Service. The Plan Administrator has analyzed the tax positions taken by the Plan, and has concluded that as of December 31, 2015, there are no uncertain positions taken or expected to be taken that would require recognition of a liability (or asset) or disclosure in the financial statements. The Plan is subject to routine audits by taxing jurisdictions; however, there are currently no audits for any tax periods in progress.

(10) Subsequent Events

The Plan evaluated subsequent events through July 28, 2016, the date these financial statements were available to be issued.

VIEWPOINT, INC. 401(k) PLAN

Schedule H, Line 4i – Schedule of Assets (Held at End of Year)

December 31, 2015

Plan #: 001
EIN #: 59-2993235

(a)	(b) Identity of issuer, borrower, lessor, or similar party	(c) Description of investment, including maturity date, interest rate, collateral, par, or maturity value	(d) Cost	(e) Current value
		Money market fund:		
*	Fidelity Investments	Money Market Trust Retirement	**	$ 1,751,473
		Mutual funds:		
	Janus Funds	Enterprise Fund Class T	**	1,384,408
	Invesco	Developing Markets A	**	777,921
	Invesco	High Yield Institutional Fund	**	582,085
	T. Rowe Price Associates Inc.	Equity Income Fund	**	401,347
	RBC	Small-Cap Core Fund Class A	**	200,506
	RidgeWorth	Mid-Cap Value Equity Fund I	**	814,872
	American Century Funds	Government Bond Fund Investor	**	407,584
	Harbor Funds	International Fund	**	1,695,449
	Janus Funds	Triton Fund Class T	**	1,518,508
	Oakmark	Equity and Income Fund	**	847,205
	Aston	Fairpointe Mid-Cap Fund Class N	**	604,450
	American Beacon	Small-Cap Value Fund Investor Class	**	571,742
	MFS	Massachusetts Investors Trust Fund R3	**	1,141,967
	Baird Funds	Core Plus Bond Fund Class Investor	**	1,343,157
*	Fidelity Investments	Limited Term Government Fund	**	348,212
*	Fidelity Investments	Spartan Extended Market Index Fund Advantage	**	639,491
*	Fidelity Investments	Spartan International Index Fund Advantage	**	712,220
*	Fidelity Investments	Spartan 500 Index Advisor	**	3,252,842
*	Fidelity Investments	Contrafund - Class K	**	3,262,901
*	Fidelity Investments	Freedom K Income Fund	**	63,393
*	Fidelity Investments	Freedom K 2005 Fund	**	14,058
*	Fidelity Investments	Freedom K 2010 Fund	**	43,211
*	Fidelity Investments	Freedom K 2015 Fund	**	755,617
*	Fidelity Investments	Freedom K 2020 Fund	**	1,870,498
*	Fidelity Investments	Freedom K 2025 Fund	**	2,023,722
*	Fidelity Investments	Freedom K 2030 Fund	**	2,932,769
*	Fidelity Investments	Freedom K 2035 Fund	**	2,245,151
*	Fidelity Investments	Freedom K 2040 Fund	**	2,191,903
*	Fidelity Investments	Freedom K 2045 Fund	**	1,711,314
*	Fidelity Investments	Freedom K 2050 Fund	**	720,583
*	Fidelity Investments	U.S. Bond Index Fund - Premium Class	**	545,578
*	Fidelity Investments	Freedom K 2055 Fund	**	158,656
*	Fidelity Investments	Freedom K 2060 Fund	**	1,169
		Total mutual funds		35,784,489
		Brokerage link		
	Various	Common stocks, cash reserves and mutual funds	**	445,925
*	Fidelity Investments	Mutual funds and cash reserves	**	110,676
		Total brokerage link		556,601
*	Various participants	Notes receivable from participants at interest of 4.25% maturing through 2023	-	492,903
				$ 38,585,466

* Represents a party-in-interest transaction as of December 31, 2015.

** As all investments are participant-directed, cost information has been omitted.

See accompanying independent auditors' report and notes to financial statements.

VIEWPOINT, INC. 401(k) PLAN

FINANCIAL STATEMENTS AND SUPPLEMENTAL SCHEDULE
DECEMBER 31, 2015 AND 2014

WITH INDEPENDENT AUDITORS' REPORT

KS&Co

Kieckhafer Schiffer & Company LLP

CERTIFIED PUBLIC ACCOUNTANTS

VIEWPOINT, INC. 401(k) PLAN
FINANCIAL STATEMENTS AND SUPPLEMENTAL SCHEDULE
DECEMBER 31, 2015 AND 2014

Table of Contents

	Page
Independent Auditors' Report	1
Financial Statements:	
Statements of Net Assets Available for Benefits December 31, 2015 and 2014	3
Statements of Changes in Net Assets Available for Benefits Years Ended December 31, 2015 and 2014	4
Notes to Financial Statements	5
Supplemental Schedule	
Schedule H, Line 4i – Schedule of Assets (Held at End of Year) December 31, 2015	11

KS&Co
Kieckhafer Schiffer & Company LLP
CERTIFIED PUBLIC ACCOUNTANTS

506 Second Avenue
Suite 630
Seattle, WA 98104

111 SW Fifth Avenue
Suite 1850
Portland, OR 97204

6201 Oak Canyon Drive
Suite 200
Irvine, CA 92618

12750 High Bluff Drive
Suite 160
San Diego, CA 92130

Independent Auditors' Report

To the Investment Committee and Participants
Viewpoint, Inc. 401(k) Plan:

Report on the Financial Statements

We were engaged to audit the accompanying financial statements of Viewpoint, Inc. 401(k) Plan which comprise the statements of net assets available for benefits as of December 31, 2015 and 2014, and the related statements of changes in net assets available for benefits for the years then ended, and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditors' Responsibility

Our responsibility is to express an opinion on these financial statements based on conducting the audit in accordance with auditing standards generally accepted in the United States of America. Because of the matter described in the Basis for Disclaimer of Opinion paragraph, however, we were not able to obtain sufficient appropriate audit evidence to provide a basis for an audit opinion.

Basis for Disclaimer of Opinion

As permitted by 29 CFR 2520.103-8 of the Department of Labor's (DOL) Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974 (ERISA), the Plan Administrator instructed us not to perform, and we did not perform, any auditing procedures with respect to the information summarized in Note 6 which was certified by Fidelity Management Trust Company, the trustee of the Plan as of December 31, 2015 and 2014 and for the years then ended, and Great-West Trust Company, the trustee of the Plan as of December 31, 2014 and for the period from January 1, 2015 to April 27, 2015 and for the period from May 1, 2014 to December 31, 2014, except for comparing such information with the related information included in the financial statements. We have been informed by the Plan Administrator that the trustees hold the Plan's investment assets and execute investment transactions. The Plan Administrator has obtained certifications from the trustees as of December 31, 2015 and 2014 and for the years then ended, that the information provided to the Plan Administrator by the trustees is complete and accurate.

KS&Co

Disclaimer of Opinion

Because of the significance of the matter described in the Basis for Disclaimer of Opinion paragraph, we have not been able to obtain sufficient appropriate audit evidence to provide a basis for an audit opinion. Accordingly, we do not express an opinion on these financial statements.

Other Matter – Supplemental Schedule

The supplemental schedule of assets (held at end of year) as of December 31, 2015 is required by the DOL's Rules and Regulations for Reporting and Disclosure under ERISA and is presented for the purpose of additional analysis and is not a required part of the financial statements. Because of the significance of the matter described in the Basis for Disclaimer of Opinion paragraph, we do not express an opinion on this supplemental schedule.

Report on Form and Content in Compliance with DOL Rules and Regulations

The form and content of the information included in the financial statements and supplemental schedule, other than that derived from the information certified by the trustees have been audited by us in accordance with auditing standards generally accepted in the United States of America and, in our opinion, are presented in compliance with the DOL's Rules and Regulations for Reporting and Disclosure under ERISA.

Kieckhafer Schiffer & Company LLP

KIECKHAFER SCHIFFER & COMPANY LLP

July 28, 2016
Portland, Oregon

VIEWPOINT, INC. 401(k) PLAN

Statements of Net Assets Available for Benefits

December 31, 2015 and 2014

		2015	2014
Assets:			
Investments, at fair value:			
Money market fund	$	1,751,473	1,512,729
Mutual funds		35,784,489	34,318,365
Brokerage link		556,601	453,676
Total investments at fair value		38,092,563	36,284,770
Investments, at contract value			
Guaranteed investment contract		—	630,088
Receivables:			
Employer contributions		27,712	41,787
Participant contributions		148,706	130,527
Notes receivable from participants		492,903	483,171
Total receivables		669,321	655,485
Net assets available for benefits	$	38,761,884	37,570,343

See accompanying independent auditors' report and notes to financial statements.

VIEWPOINT, INC. 401(k) PLAN

Statements of Changes in Net Assets Available for Benefits

Years ended December 31, 2015 and 2014

	2015	2014
Additions:		
Investment income (loss):		
Net depreciation in fair value of investments	$ (2,112,003)	(608,514)
Interest and dividend income	1,718,231	2,236,275
Total investment income (loss)	(393,772)	1,627,761
Interest received on notes receivable from participants	20,454	14,965
Contributions:		
Participant contributions	4,165,325	3,584,920
Employer contributions	1,131,399	1,007,812
Participant rollovers	316,712	946,571
Total contributions	5,613,436	5,539,303
Total additions	5,240,118	7,182,029
Deductions:		
Benefits paid to participants	4,016,732	3,069,891
Administrative expenses	31,845	17,876
Total deductions	4,048,577	3,087,767
Transfer in from Maxwell Systems, Inc. 401(k) Plan	-	12,495,828
Net increase in net assets available for benefits	1,191,541	16,590,090
Net assets available for benefits:		
Beginning of year	37,570,343	20,980,253
End of year	$ 38,761,884	37,570,343

See accompanying independent auditors' report and notes to financial statements.

(1) Description of Plan

The following description of the Viewpoint, Inc. 401(k) Plan (the Plan) is provided for general information purposes only. Participants should refer to the Plan document for a more complete description of the Plan's provisions.

(a) General

The Plan is a defined contribution plan maintained for the benefit of all eligible employees of Viewpoint, Inc. (the Company or Viewpoint). The Plan's investment committee manages the operation and administration of the Plan. Fidelity Management Trust Company (Fidelity) and Great-West Trust Company (Great-West) serve as the trustees of the Plan. The Plan Sponsor and Plan Administrator is Viewpoint. The Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974 (ERISA).

On February 6, 2014, the Company acquired Maxwell Systems, Inc. The Maxwell Systems, Inc. 401(k) Plan was merged into the Plan effective May 1, 2014. The Maxwell Systems, Inc. 401(k) Plan included a guaranteed investment contract offered by Great-West Life Insurance Company as one of their investment options. Due to certain early withdrawal penalties, the guaranteed investment contract was merged into the Plan and was liquidated after the required holding period was met.

(b) Eligibility

Employees who are 21 years of age are eligible to participate in the Plan following three months of service. Eligible employees exclude (1) union employees, (2) certain nonresident aliens, (3) leased employees, and (4) temporary employees.

(c) Contributions

Contributions consist of employee elective deferrals and discretionary employer matching and profit sharing contributions. Participants may voluntarily contribute up to 50% of their compensation to the Plan, subject to limitation under the Internal Revenue Code (IRC). Participants age 50 and older may elect to make additional catch-up contributions up to the maximum annual amount allowed by the IRC. Additionally, participants have the ability to rollover amounts from other qualified plans. In 2015 and 2014, the Company made discretionary matching contributions in the amount of 50% of the first 6% of compensation contributed. In addition, the Company may make a profit sharing contribution determined annually at the Company's discretion. The Company did not make profit sharing contributions during 2015 or 2014. Contributions are subject to other limits under the IRC.

Participants are automatically enrolled at a 3% deferral rate unless they elect otherwise.

(d) Participant Accounts

Participant accounts are valued daily and maintained for each participant, which are credited with the participant's contributions, the Company's contributions, and an allocation of plan earnings and expenses. Allocation of Plan earnings and expenses is based upon participant account balances. The benefit to which a participant is entitled is the vested amount in their individual account.

(e) Vesting

Participants are immediately vested in their voluntary contributions and actual earnings thereon. Vesting in the Company's matching and discretionary contribution portion of their accounts plus actual earnings thereon is based on years of continuous service. A participant is 25% vested after two years of credited service and 25% each year thereafter until fully vested.

(f) Notes Receivable from Participants

Participants may borrow from their accounts a minimum of $500 up to a maximum of $50,000 not to exceed 50% of the participant's vested account balance. The loans are secured by the balance in the participant's account and bear interest at a rate commensurate with local prevailing rates as determined by the Plan administrator. The interest rate was 4.25% as of December 31, 2015 and the loans mature through 2023. Principal and interest are paid ratably through payroll deductions. Loan terms range from 1 to 5 years or up to 10 years for the purchase of a primary residence.

(g) Expenses

The Plan's expenses are paid by Viewpoint or the Plan, as provided by the Plan document. For the years ended December 31, 2015 and 2014, direct expenses of approximately $32,000 and $18,000, respectively, were paid by the Plan. Certain expenses are included in the transaction prices of investments bought and sold and are not separately quantifiable.

(h) Payment of Benefits

A participant with an account balance greater than $5,000 may elect to receive a lump-sum distribution or installments, following termination or attainment of age 59½. On termination of service, a participant with a vested account balance over $1,000 but no more than $5,000 will have their account transferred to an individual retirement account (IRA) selected by the Plan Administrator, unless directed by the participant. If the vested account balance is no more than $1,000, unless elected by the participant, the entire account will be paid to the participant in a single lump-sum payment as soon as administratively possible following retirement or termination of employment.

In addition, hardship withdrawals are permitted if certain criteria are met. Participants with hardship withdrawals are prohibited from making contributions to the Plan for six months after receipt of the hardship distribution.

(i) Hardship Withdrawals

Upon certain conditions, participants, while still employed by the Company, are permitted to withdraw, in a single sum, a portion of their elective deferrals and rollover contributions as a result of an immediate and heavy financial need. These conditions include unreimbursed medical expenses, the purchase of the participant's principal residence, the payment of post-secondary education tuition, the payment of burial or funeral costs of immediate family members, the payment of natural disaster clean-up on the participant's principal residence or to prevent eviction or foreclosure from the participant's principal residence. A participant's right to make deferrals to the Plan will be suspended for six months after the receipt of a hardship withdrawal.

(j) Forfeited Accounts

The balances of terminated participants' nonvested accounts are used to pay Plan expenses or to reduce future employer contributions. As of December 31, 2015 and 2014, forfeitures of approximately $21,000 and $7,000, respectively, were available to pay Plan expenses or reduce future employer contributions. During 2015 and 2014, approximately $101,000 and $68,000, respectively, of forfeitures were used to reduce employer contributions.

(k) Investment Options

Upon enrollment in the Plan, a participant may direct contributions to various mutual funds offered by the Plan and investments available through the Fidelity Brokerage Link accounts. The Brokerage Link allows participants to invest in a wide variety of securities including common stocks, bonds, government securities, certificates of deposit and mutual funds. Participants may change their investment options and transfer amounts between funds at any time.

(2) Significant Accounting Policies

(a) Basis of Accounting

The accompanying financial statements have been prepared under the accrual basis of accounting in accordance with accounting principles generally accepted in the United States of America (GAAP).

(b) Investment Valuation and Income Recognition

Investments are reported at fair value, except the guaranteed investment contract which is reported at contract value. Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. See Note 4 for discussion of fair value measurements.

Purchases and sales of securities are recorded on a trade-date basis. Interest income is recorded on the accrual basis. Dividends are recorded on the ex-dividend date. Net depreciation in fair value of investments includes the gains and losses on investments bought and sold during the year as well as the change in the unrealized gains and losses on those investments from one period to the next.

(c) Estimates

The preparation of financial statements in conformity with GAAP requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and changes therein, and disclosure of contingent assets and liabilities. Actual results could differ from those estimates.

(d) Benefits Payments

Benefits are recorded when paid.

(e) Notes Receivable from Participants

Notes receivable from participants are carried at amortized cost plus accrued interest.

(f) New Accounting Pronouncements

In May 2015, the Financial Accounting Standards Board (FASB) adopted Accounting Standards Update (ASU) 2015-07, *Disclosures for Investments in Certain Entities that Calculate Net Asset Value per Share (or its Equivalent).* This standard eliminates the requirement to categorize investments in the fair value hierarchy if their fair value is measured at the net asset value (NAV) per share (or its equivalent) using the practical expedient in FASB's fair value measurement guidance. The amendment also removes the requirement to make certain disclosures for all investments that are eligible to be measured at fair value using the NAV per share practical expedient. ASU 2015-07 is effective for fiscal years beginning after December 15, 2015 and should be applied retrospectively. The adoption of this standard did not have a significant impact on the financial statements.

In July 2015, the FASB adopted ASU 2015-12, *(Part 1) Fully Benefit-Responsive Investment Contracts, (Part II) Plan Investment Disclosures, and (Part III) Measurement Date Practical Expedient.* Upon adoption of the standard, plans are no longer required to:

- Measure fully benefit-responsive investment contracts (FBRICs) at fair value;
- Disaggregate investments by nature, risks and characteristics;
- Disclose individual investments that represent five percent or more of net assets available for benefits; or
- Disclose net appreciation or depreciation for investments by general type.

The Plan adopted this standard retrospectively effective December 31, 2015 and accordingly, the prior year disclosures were adjusted. As a result of the adoption of this standard, the Plan modified its investment disclosures as described above.

(3) Investments

The Plan's investments are held by Fidelity and Great-West Life Insurance Company. Upon enrollment in the Plan, participants may direct investment of contributions among a variety of investments including a money market fund, mutual funds and a brokerage link option offered by Fidelity. No new funds could be transferred to the investment the Great-West Life Insurance Company Guaranteed Portfolio Fund (GPF). Participants may change their investment options daily.

The GPF is an unallocated guaranteed investment contract. Participants are assigned units of the fund with a value equivalent to their deposit amounts. The GPF is considered fully benefit-responsive by the Great-West Life Insurance Company and accordingly valued at contract value. Contract value is the relevant measurement for that portion of the net assets available for benefits attributable to the guaranteed investment contract. Contract value represents contributions made under the contract, plus investment earnings less participant withdrawals and administrative expenses. Participants may ordinarily direct the withdrawal or transfer of all or a portion of their investment at contract value. There are no reserves against the contract for credit risk of the contract issuer or otherwise.

Certain events may limit the ability of the Plan to transact at contract value with the issuer such as termination of the contracts by the Plan, layoffs, Plan termination, bankruptcy, mergers, and early retirement incentives. Due to the merger of the Maxwell Systems, Inc. 401(k) Plan into the Plan, the GPF was required to be held for 12 months to avoid an event that would trigger the investment not to transact at contract value. During 2015, the GPF was liquidated to cash at contract value and the proceeds were transferred to Fidelity.

(4) Fair Value Measurements

FASB Accounting Standards Codification (ASC) 820, *Fair Value Measurements and Disclosures*, establishes a framework for measuring fair value. The framework provides a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (Level 1) and the lowest priority to unobservable inputs (Level 3). The three levels of the fair value hierarchy under ASC Topic 820 are described as follows:

Level 1 – Inputs to the valuation methodology are unadjusted quoted prices for identical assets in active markets that the Plan has the ability to access at the measurement date.

Level 2 – Inputs to the valuation methodology include:

- Quoted prices for similar assets in active markets;
- Quoted prices for identical or similar assets in inactive markets;
- Inputs other than quoted prices that are observable for the asset; and

- Inputs that are derived principally from or corroborated by observable market data by correlation or other means.

If the asset has a specified (contractual) term, the Level 2 input must be observable for substantially the full term of the asset.

Level 3 – Inputs to the valuation methodology are unobservable and significant to the fair value measurement.

The asset's fair value measurement level within the fair value hierarchy is based on the lowest level of any input that is significant to the fair value measurement. Valuation techniques used need to maximize the use of observable inputs and minimize the use of unobservable inputs.

Following is a description of the valuation methodologies used for assets measured at fair value. There have been no changes in the methodologies used at December 31, 2015 and 2014.

Money market fund and mutual funds: Valued at the NAV as reported on national securities exchanges at the end of each business day.

Brokerage link: The brokerage link holds money market funds, common stocks and mutual funds which are publicly traded.

The following table sets forth by level, within the fair value hierarchy, the Plan's investment assets at fair value as of December 31, 2015:

		Level 1	Level 2	Level 3	Total
Money market fund	$	1,751,473	-	-	1,751,473
Mutual funds		35,784,489	-	-	35,784,489
Brokerage link		556,601	-	-	556,601
	$	38,092,563	-	-	38,092,563

The following table sets forth by level, within the fair value hierarchy, the Plan's investment assets at fair value as of December 31, 2014:

		Level 1	Level 2	Level 3	Total
Money market fund	$	1,512,729	-	-	1,512,729
Mutual funds		34,318,365	-	-	35,318,365
Brokerage link		453,676	-	-	453,676
	$	36,284,770	-	-	36,284,770

(5) Risks and Uncertainties

The Plan provides for investments that are exposed to various risks. Due to the level of risk associated with certain investment securities, it is at least reasonably possible that changes in the values of investment securities will occur in the near term and that such changes could materially affect the amounts reported in the statements of net assets available for benefits, and therefore participants' account balances.

(6) Information Certified by the Trustee of the Plan

The Plan Administrator has elected the method of annual reporting and compliance permitted by 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA. The following information included in the financial statements and supplemental schedule was provided and certified by Fidelity, the Plan's trustee as of December 31, 2015 and 2014 and for the years then ended, and Great-West, the trustee as of December 31, 2014 and for the period from January 1,

2015 to April 27, 2015 and for the period from May1, 2014 to December 31, 2014 as complete and accurate:

- Investments, at fair value
- Investments, at contract value
- Notes receivable from participants
- Interest received on notes receivable from participants
- Investment income (loss)
- Schedule of assets (held at end of year)

(7) Exempt Party-in-Interest Transactions

Certain investments of the Plan are managed by Fidelity and Great-West Life Insurance Company. Fidelity is the trustee as defined by the Plan, and Great-West Life Insurance Company is an affiliate of Great-West Trust Company, the trustee as defined by the Plan, therefore, these investments represent exempt party-in-interest transactions. Fees for investment management services charged by the trustees are netted against plan earnings.

Additionally, the Plan sponsor, Viewpoint, Inc. is a party-in-interest to the Plan. The transactions between the Plan and the Plan sponsor included funding of contributions to the Plan and payment of certain administrative expenses of the Plan which are exempt transactions.

(8) Plan Termination

Although it has not expressed any intent to do so, the Company has the right under the Plan to discontinue its contributions at any time and to terminate the Plan subject to the provisions of ERISA. In the event of Plan termination, participants will become fully vested in their employer contributions.

(9) Income Tax Status

The Plan uses a prototype plan document provided by Fidelity. Fidelity received an opinion letter from the Internal Revenue Service (IRS) dated March 31, 2008, which states that the prototype document as then designed satisfied the applicable provisions of the IRC. The Plan has been amended since the date of the opinion letter. However, the Plan's management believes that the Plan is currently designed and being operated in compliance with the applicable requirements of the IRC. Therefore, no provision for income tax has been included in the Plan's financial statements.

Accounting principles generally accepted in the United States of America requires Plan management to evaluate tax positions taken by the Plan and recognize a tax liability (or asset) if the Plan has taken an uncertain position that more likely than not would not be sustained upon examination by the Internal Revenue Service. The Plan Administrator has analyzed the tax positions taken by the Plan, and has concluded that as of December 31, 2015, there are no uncertain positions taken or expected to be taken that would require recognition of a liability (or asset) or disclosure in the financial statements. The Plan is subject to routine audits by taxing jurisdictions; however, there are currently no audits for any tax periods in progress.

(10) Subsequent Events

The Plan evaluated subsequent events through July 28, 2016, the date these financial statements were available to be issued.

VIEWPOINT, INC. 401(k) PLAN

Schedule H, Line 4i – Schedule of Assets (Held at End of Year)

December 31, 2015

Plan #: 001
EIN #: 59-2993235

(a)	(b) Identity of issuer, borrower, lessor, or similar party	(c) Description of investment, including maturity date, interest rate, collateral, par, or maturity value	(d) Cost	(e) Current value
		Money market fund:		
*	Fidelity Investments	Money Market Trust Retirement	**	$ 1,751,473
		Mutual funds:		
	Janus Funds	Enterprise Fund Class T	**	1,384,408
	Invesco	Developing Markets A	**	777,921
	Invesco	High Yield Institutional Fund	**	582,085
	T. Rowe Price Associates Inc.	Equity Income Fund	**	401,347
	RBC	Small-Cap Core Fund Class A	**	200,506
	RidgeWorth	Mid-Cap Value Equity Fund I	**	814,872
	American Century Funds	Government Bond Fund Investor	**	407,584
	Harbor Funds	International Fund	**	1,695,449
	Janus Funds	Triton Fund Class T	**	1,518,508
	Oakmark	Equity and Income Fund	**	847,205
	Aston	Fairpointe Mid-Cap Fund Class N	**	604,450
	American Beacon	Small-Cap Value Fund Investor Class	**	571,742
	MFS	Massachusetts Investors Trust Fund R3	**	1,141,967
	Baird Funds	Core Plus Bond Fund Class Investor	**	1,343,157
*	Fidelity Investments	Limited Term Government Fund	**	348,212
*	Fidelity Investments	Spartan Extended Market Index Fund Advantage	**	639,491
*	Fidelity Investments	Spartan International Index Fund Advantage	**	712,220
*	Fidelity Investments	Spartan 500 Index Advisor	**	3,252,842
*	Fidelity Investments	Contrafund - Class K	**	3,262,901
*	Fidelity Investments	Freedom K Income Fund	**	63,393
*	Fidelity Investments	Freedom K 2005 Fund	**	14,058
*	Fidelity Investments	Freedom K 2010 Fund	**	43,211
*	Fidelity Investments	Freedom K 2015 Fund	**	755,617
*	Fidelity Investments	Freedom K 2020 Fund	**	1,870,498
*	Fidelity Investments	Freedom K 2025 Fund	**	2,023,722
*	Fidelity Investments	Freedom K 2030 Fund	**	2,932,769
*	Fidelity Investments	Freedom K 2035 Fund	**	2,245,151
*	Fidelity Investments	Freedom K 2040 Fund	**	2,191,903
*	Fidelity Investments	Freedom K 2045 Fund	**	1,711,314
*	Fidelity Investments	Freedom K 2050 Fund	**	720,583
*	Fidelity Investments	U.S. Bond Index Fund - Premium Class	**	545,578
*	Fidelity Investments	Freedom K 2055 Fund	**	158,656
*	Fidelity Investments	Freedom K 2060 Fund	**	1,169
		Total mutual funds		35,784,489
		Brokerage link		
	Various	Common stocks, cash reserves and mutual funds	**	445,925
*	Fidelity Investments	Mutual funds and cash reserves	**	110,676
		Total brokerage link		556,601
*	Various participants	Notes receivable from participants at interest of 4.25% maturing through 2023	-	492,903
				$ 38,585,466

* Represents a party-in-interest transaction as of December 31, 2015.

** As all investments are participant-directed, cost information has been omitted.

See accompanying independent auditors' report and notes to financial statements.