

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

Mail Stop 3720

July 13, 2016

Mr. Michael D. Fricklas Executive Vice President, General Counsel, and Secretary Viacom Inc. 1515 Broadway New York, NY 10036

Re: Viacom Inc.

Preliminary Information Statement on Schedule 14C

Filed June 17, 2016 File No. 001-32686

Dear Mr. Fricklas:

We have completed our review of your filing. We remind you that our comments or changes to disclosure in response to our comments do not foreclose the Commission from taking any action with respect to the company or the filing and the company may not assert staff comments as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States. We urge all persons who are responsible for the accuracy and adequacy of the disclosure in the filing to be certain that the filing includes the information the Securities Exchange Act of 1934 and all applicable rules require.

Sincerely,

/s/ Larry Spirgel

Larry Spirgel
Assistant Director
AD Office 11 – Telecommunications