\square

(Last)

(Street)

(City)

NEW YORK

FORM 4

UNITED STATES SECURITIES AND EXCHANGE COMMISSION

Washington, D.C. 20549

Check this box if no longer subject to
Section 16. Form 4 or Form 5
obligations may continue. See
Instruction 1(b).

(First)

NY

(State)

10019

(Zip)

1. Name and Address of Reporting P WALTER ROBERT D

51 WEST 52ND STREET

STATEMENT OF CHANGES IN BENEFICIAL OWNERSHIP

	OVAL							
OMB Number:	3235-0287							
Estimated average burden								
hours per response.	0.5							

Filed	pursuant to Section 16(a) of the Securities Exchange Act of 1934		ļ				
	or Section 30(h) of the Investment Company Act of 1940	-					
erson*	2. Issuer Name and Ticker or Trading Symbol VIACOM INC [CBS, CBS.A]	5. Relationship of Reporting Person(s) to Issuer (Check all applicable)					
		X	Director	10% Owner			
erson* (Middle)	3. Date of Earliest Transaction (Month/Day/Year) 01/03/2006		Officer (give title below)	Other (specify below)			
	4. If Amendment, Date of Original Filed (Month/Day/Year)	6. Individual or Joint/Group Filing (Check Applicable Line)					

Form filed by One Reporting Person X Form filed by More than One Reporting Person

Table I - Non-Derivative Securities Acquired, Disposed of, or Beneficially Owned

1. Title of Security (Instr. 3)	2. Transaction Date (Month/Day/Year)	2A. Deemed Execution Date, if any (Month/Day/Year)	3. Transa Code (8)		4. Securities Acquired (A) Disposed Of (D) (Instr. 3, 5)				6. Ownership Form: Direct (D) or Indirect (I) (Instr. 4)	7. Nature of Indirect Beneficial Ownership (Instr. 4)
			Code	v	Amount	(A) or (D)	Price	Transaction(s) (Instr. 3 and 4)		(1130.4)

Table II - Derivative Securities Acquired, Disposed of, or Beneficially Owned (e.g., puts, calls, warrants, options, convertible securities)

1. Title of Derivative Security (Instr. 3)	2. Conversion or Exercise Price of	3. Transaction Date (Month/Day/Year)	3A. Deemed Execution Date, if any (Month/Day/Year)	4. 5. Number Transaction of			mber ative	6. Date Exercisable and Expiration Date (Month/Day/Year)		7. Title and Amount of Securities Underlying		8. Price of Derivative Security (Instr. 5)	9. Number of derivative Securities Beneficially	10. Ownership Form: Direct (D)	11. Nature of Indirect Beneficial Ownership
(Derivative Security		(monume ayrrear)	5)		Acqu (A) of Dispo of (D) (Instr and 5	ired r osed) : 3, 4			Decivative Security (Instr. 3 and 4)		(Owned Following Reported Transaction(s) (Instr. 4)	or Indirect (I) (Instr. 4)	(Instr. 4)
				Code	v	(A)	(D)	Date Exercisable	Expiration Date	Title	Amount or Number of Shares				
Phantom Class A Common Stock Units	(1)	01/03/2006		A		536		(1)	(1)	CBS Class A common stock	536	\$26.15	3,543	D	
Phantom Class B Common Stock Units	(1)	01/03/2006		А		535		(1)	(1)	CBS Class B common stock	535	\$26.2	3,564	D	

Explanation of Responses:

1. Reporting Person has elected to defer payment of Board retainer and fees pursuant to the Issuer's deferred compensation arrangement for directors. Deferred amounts (including any cash dividends credited during the previous quarter) are deemed invested quarterly in the number of Phantom Common Stock Units equal to the number of shares of Class A and Class B Common Stock that such amounts would have purchased when converted. Phantom Common Stock Units are paid out after the Director's retirement from the Board and are settled in cash.

Remarks:

/s/ Walter, Robert D.

** Signature of Reporting Person Date

01/05/2006

Reminder: Report on a separate line for each class of securities beneficially owned directly or indirectly.

* If the form is filed by more than one reporting person, see Instruction 4 (b)(v).

** Intentional misstatements or omissions of facts constitute Federal Criminal Violations See 18 U.S.C. 1001 and 15 U.S.C. 78ff(a).

Note: File three copies of this Form, one of which must be manually signed. If space is insufficient, see Instruction 6 for procedure.

Persons who respond to the collection of information contained in this form are not required to respond unless the form displays a currently valid OMB Number.