

February 26, 2008

Mail Stop 3720

*By U.S. Mail and facsimile to (212) 258-6099*

Michael D. Fricklas  
Executive Vice President, General Counsel and Secretary  
Viacom Inc.  
1515 Broadway  
New York, NY 10016

**Re: Viacom Inc.  
Definitive Schedule 14A  
Filed April 20, 2007  
File No. 1-32686**

Dear Mr. Fricklas:

We have completed our review of your executive compensation and related disclosure, and we have no further comments at this time.

Please note that the company is responsible for the adequacy and accuracy of the disclosure in its filing. We are not approving any proposed disclosure you may have included in your response letters or any disclosure you include in your future filings in response to our comments.

If you have any further questions regarding our review of your filing, please call me at (202) 551-3350.

Sincerely,

Kathleen Krebs  
Special Counsel