FORM 4

## UNITED STATES SECURITIES AND EXCHANGE COMMISSION

Washington, D.C. 20549

STATEMENT OF CHANGES IN BENEFICIAL OWNERSHIP

**OMB APPROVAL** 

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(	OMB Number: 3235-02							
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r	nours per response:	0.5						

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

Filed pursuant to Section 16(a) of the Securities Exchange Act of 1934 or Section 30(h) of the Investment Company Act of 1940

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1. Name and Address of Reporting Person*  ABRAMS GEORGE S					2. Issuer Name <b>and</b> Ticker or Trading Symbol VIACOM INC [ VIA, VIAB ]								Relationship of Reporting Person(s) to Issuer (Check all applicable)     X Director 10% Owner							
TIDIO INIO GEORGE D														X	Direc	tor		10% O	wner	
(Last) 1515 BR	ist) (First) (Middle)					3. Date of Earliest Transaction (Month/Day/Year) 04/01/2005									Office	er (give title /)		Other ( below)	specify	
					4 16	. A mo	ndmon	t Doto	of Original E	ilod /	/Month/F	)av/Vaar)		2 Individ	dual or	· loint/Croup	Eiline	a (Chook Ar	anlicable	
							If Amendment, Date of Original Filed (Month/Day/Year)								6. Individual or Joint/Group Filing (Check Applicable Line)					
(Street)		* 7	10026											X	Form	filed by One	Repo	orting Perso	on	
NEW YORK NY 10036													orting							
(City)	(S	tate)	(Zip)												Perso					
		Tab	le I - Non-	-Deriv	ative	Sec	curitie	es A	cquired, [	Disp	osed	of, or B	enefici	ally C	wne	d				
1. Title of Security (Instr. 3)  2. Transac Date (Month/Date)				Execution Date			Code (In	ion Dispose		urities Acquired (A) ed Of (D) (Instr. 3,		and S	5. Amount of Securities Beneficially Owned Following		6. Ownership Form: Direct (D) or Indirect (I) (Instr. 4)		7. Nature of Indirect Beneficial Ownership			
							Code	v	Amount	(A) (D)	or Prio	<u>.</u>  :		ed ction(s) 3 and 4)			(Instr. 4)			
		T							uired, Dis s, options						ned					
1. Title of Derivative Security (Instr. 3)	2. Conversion or Exercise Price of Derivative Security	3. Transaction Date (Month/Day/Year)	3A. Deemed Execution I if any (Month/Day	Date,	I. Fransaction Code (Instr. 3)		5. Number of Derivative Securities Acquired (A) or Disposed of (D) (Instr. 3, 4 and 5)		6. Date Exercisa Expiration Date (Month/Day/Yea			7. Title and Amount of Securities Underlying Derivative Security (Instr. 3 and 4)		Deriv Secu	Price of erivative ecurity nstr. 5)	9. Number of derivative Securities Beneficially Owned Following Reported Transaction (Instr. 4)	F	Ownership Form: Direct (D) or Indirect (I) (Instr. 4)	11. Nature of Indirect Beneficial Ownership (Instr. 4)	
					Code	v	(A)	(D)	Date Exercisable	Ex <sub>I</sub>	piration te	Title	Amount or Number of Shares							
Phantom Class A Common Stock Units	\$0.00 <sup>(1)</sup>	04/01/2005			A		39		(1)		(1)	Class A common stock	39	\$3	5.1	19,409		D		
Phantom Class B Common Stock	\$0.00 <sup>(1)</sup>	04/01/2005			A		40		(1)		(1)	Class B common stock	40	\$34	1.87	19,772		D		

## **Explanation of Responses:**

1. Represents cash dividends credited during the previous quarter on amounts previously deferred pursuant to Viacom's deferred compensation arrangement for directors. Such amounts 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:

By: /s/ Michael D. Fricklas. Attorney-in-Fact

04/04/2005

\*\* Signature of Reporting Person

Date

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

- $^{\star}$  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.