FORM 4

UNITED STATES SECURITIES AND EXCHANGE COMMISSION

Washington, D.C. 20549

STATEMENT OF CHANGES IN BENEFICIAL OWNERSHIP

OMB APPROVAL									
OMB Number	2225 026								

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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 5. Relationship of Reporting Person(s) to Issuer (Check all applicable) 2. Issuer Name and Ticker or Trading Symbol 1. Name and Address of Reporting Person VIACOM INC [VIA, VIAB] SEIDENBERG IVAN G Director 10% Owner Officer (give title Other (specify 3. Date of Earliest Transaction (Month/Day/Year) below) below) (Last) (First) (Middle) 04/01/2004 1515 BROADWAY 4. If Amendment, Date of Original Filed (Month/Day/Year) 6. Individual or Joint/Group Filing (Check Applicable Line) (Street) Form filed by One Reporting Person **NEW YORK** NY 10036 Form filed by More than One Reporting (City) (State) (Zip) Table I - Non-Derivative Securities Acquired, Disposed of, or Beneficially Owned 4. Securities Acquired (A) or Disposed Of (D) (Instr. 3, 4 and 5) 1. Title of Security (Instr. 3) 2. Transaction 2A. Deemed 5. Amount of 6. Ownership 7. Nature Transaction Execution Date. Securities Form: Direct of Indirect (Month/Day/Year) Code (Instr. 8) if any Beneficially (D) or Indirect Beneficial (Month/Day/Year) Owned Following Ownership (I) (Instr. 4) Reported (Instr. 4) (A) or (D) Code Amount Price (Instr. 3 and 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 Derivative Security	3. Transaction Date (Month/Day/Year)	3A. Deemed Execution Date, if any (Month/Day/Year)	Transaction of Ex		Expiration Date (Month/Day/Year)		7. Title and Amount of Securities Underlying Derivative Security (Instr. 3 and 4)		8. Price of Derivative Security (Instr. 5)	9. Number of derivative Securities Beneficially Owned Following Reported Transaction(s) (Instr. 4)	10. Ownership Form: Direct (D) or Indirect (I) (Instr. 4)	11. Nature of Indirect Beneficial Ownership (Instr. 4)		
				Code	v	(A)	(D)	Date Exercisable	Expiration Date	Title	Amount or Number of Shares				
Phantom Class A Common Stock Units ⁽¹⁾	\$0.0000(2)	04/01/2004		A		7 ⁽³⁾		(2)	(2)	Class A common stock	7	\$39.4	9,462	D	
Phantom Class B Common Stock Units ⁽¹⁾	\$0.0000 ⁽²⁾	04/01/2004		A		8 ⁽³⁾		(2)	(2)	Class B common stock	8	\$39.01	9,469	D	

Explanation of Responses:

- 1. Phantom common stock units under the Viacom Inc. Deferred Compensation Plan for Non-Employee Directors (the Plan.)
- 2. Phantom Common Stock Units are paid out after the Director's retirement from the Board in accordance with the Plan and are settled in cash.
- 3. Phantom common stock units credited in respect of hypothetical dividends pursuant to the Viacom Inc. Deferred Compensation Plan for Non-Employee Directors.

Remarks:

/s/ Seidenberg, Ivan 04/02/2004

** Signature of Reporting Person

Date

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.

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