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October 19, 2007

BY EDGAR AND FEDERAL EXPRESS
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Kathleen Krebs
Division of Corporation Finance
United States Securities and Exchange Commission
100 F Street, N.E.
Washington, D.C. 20549

Re: Viacom Inc.
Definitive Schedule 14A
Filed April 20, 2007
File No. 001-32686

Dear Ms. Krebs:

On behalf of our client, Viacom Inc. ("Viacom"), I would like to confirm our telephone conversation of yesterday afternoon in which I conveyed to you Viacom's undertaking to respond during the week of November 5, 2007 to the comments set forth in your letter dated September 27, 2007 on the above-referenced filing. We appreciate your having agreed to this schedule.

I also request on behalf of Viacom that any future correspondence on this or any other matters be directed to:

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

If you have any questions concerning the matters referred to in this letter, please call me at (212) 848-7636.

Sincerely,

/s/ George Spera
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cc: Michael D. Fricklas, Viacom Inc.
Allison S. Gray, Viacom Inc.
Linda E. Rappaport, Shearman & Sterling LLP