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SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549

SCHEDULE 14D-1
TENDER OFFER STATEMENT
(AMENDMENT NO. 30)
PURSUANT TO SECTION 14(D)(1) OF THE
SECURITIES EXCHANGE ACT OF 1934 AND
SCHEDULE 13D
(AMENDMENT NO. 31)
UNDER THE SECURITIES EXCHANGE ACT OF 1934

PARAMOUNT COMMUNICATIONS INC.
(Name of Subject Company)

VIACOM INC.
NATIONAL AMUSEMENTS, INC.
SUMNER M. REDSTONE
BLOCKBUSTER ENTERTAINMENT CORPORATION
(Bidder)

COMMON STOCK, $1.00 PAR VALUE
(Title of Class of Securities)

699216 10 7
(CUSIP Number of Class of Securities)

PHILIPPE P. DAUMAN, ESQ.
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(Name, Address and Telephone Number of Person Authorized to
Receive Notices and Communications on Behalf of Bidder)

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This Amendment No. 30 to the Tender Offer Statement on Schedule 14D-1 and Amendment No. 31 to Schedule 13D (the "Statement") relates to the offer by Viacom Inc., a Delaware corporation ("Purchaser"), to purchase shares of Common Stock, par value $1.00 per share (the "Shares"), of Paramount Communications Inc., a Delaware corporation (the "Company"), at a price of $107 per Share, net to the seller in cash, upon the terms and subject to the conditions set forth in Purchaser's Offer to Purchase dated October 25, 1993 (the "Offer to Purchase"), a copy of which was attached as Exhibit (a)(1) to Amendment No. 1, filed with the Securities and Exchange Commission (the "Commission") on October 26, 1993, to the Tender Offer Statement on Schedule 14D-1 filed with the Commission on October 25, 1993 (the "Schedule 14D-1"), as supplemented by the Supplement thereto dated November 8, 1993 (the "First Supplement"), the Second Supplement thereto dated January 7, 1994 (the "Second Supplement") and the Third Supplement thereto dated January 18, 1994 (the "Third Supplement") and in the related Letters of Transmittal.

Capitalized terms used but not defined herein have the meanings assigned to such terms in the Offer to Purchase, the First Supplement, the Second Supplement, the Third Supplement and the Schedule 14D-1.

ITEM 9. FIANANCIAL STATEMENTS OF CERTAIN BIDDERS.

Item 9 is hereby amended and supplemented by restating in their entirety the pro forma financial statements contained therein as follows:

VIACOM BLOCKBUSTER INC.
UNAUDITED PRO FORMA COMBINED CONDENSED FINANCIAL STATEMENTS

The following unaudited pro forma combined condensed balance sheet at September 30, 1993 gives effect to the Blockbuster Merger as if the Blockbuster Merger had occurred at such date, and was prepared based upon the unaudited balance sheets of Purchaser and Blockbuster at September 30, 1993. The following unaudited pro forma combined statements of operations for the nine months ended September 30, 1993 and for the year ended December 31, 1992 give effect to the Blockbuster Merger as if the Blockbuster Merger had occurred at the beginning of the period presented and were prepared based upon the unaudited statements of operations of Purchaser and Blockbuster for the nine months ended September 30, 1993 and the audited statements of Purchaser and Blockbuster for the year ended December 31, 1992. These unaudited pro forma combined condensed financial statements should be read in conjunction with the audited financial statements, including the notes thereto, and the unaudited financial statements, including the notes thereto, of (i) Purchaser contained in Purchaser's Annual Report on Form 10-K for the year ended December 31, 1992, as amended by Form 10-K/A Amendment No. 1 dated November 29, 1993, and in Purchaser's Quarterly Report on Form 10-Q for the quarter ended September 30, 1993, respectively, in each case filed by Purchaser with the Commission, and of (ii) Blockbuster contained in Blockbuster's Annual Report on Form 10-K for the year ended December 31, 1992, in Blockbuster's Current Report on Form 8-K dated October 22, 1993, and in Blockbuster's Quarterly Report on Form 10-Q for the quarter ended September 30, 1993, respectively, in each case filed by Blockbuster with the Commission. More comprehensive financial information is included in such reports and other documents filed by Purchaser and Blockbuster with the Commission, and the following financial data is qualified in its entirety by reference to such reports and other documents, including the financial information and related notes contained therein. Such reports and other documents may be inspected and copies may be obtained from the offices of the Commission in the same manner as set forth with respect to information about the Company in Section 7 of the Offer to Purchase.

The unaudited pro forma information is not necessarily indicative of the operating results or financial position of the combined company that would have occurred if the Blockbuster Merger had occurred at the date indicated, nor is it indicative of future operating results or financial position.

The pro forma adjustments are based upon available information and upon certain assumptions set forth herein, including the notes to the unaudited pro forma combined condensed financial statements, which Purchaser and Blockbuster believe are reasonable under the circumstances. The pro forma adjustments reflect the Blockbuster Merger Consideration (see Note 1). Blockbuster historical information has been adjusted for certain proposed or completed acquisitions. (See Blockbuster Pro Forma Information.)

The Blockbuster Merger is being accounted for by the purchase method of accounting, and accordingly, the cost to Purchaser to acquire Blockbuster, calculated to be approximately $8.5 billion as of January 5, 1994, will be allocated to the assets and liabilities acquired according to their respective fair values. The cost to Purchaser to acquire Blockbuster pursuant to the Blockbuster Merger is subject to change based upon the market value of Viacom Common Stock at the time of the Blockbuster Merger. A change in the fair market value of Viacom Common Stock will result in a corresponding change in the excess of unallocated acquisition cost over the net assets acquired and the related amortization thereof. The valuations and other studies, which will provide the basis for such an allocation, have not yet progressed to a stage where there is sufficient information to make an allocation in the accompanying unaudited pro forma combined condensed financial statements. Accordingly, the purchase accounting adjustments made in connection with the development of the unaudited pro forma combined condensed financial information are preliminary and have been made solely for purposes of developing such unaudited pro forma combined condensed financial information. However, on the basis of its preliminary analysis, Purchaser currently believes that substantially all of the excess cost over Blockbuster net assets acquired will be allocated to intangible assets. For pro forma purposes, the approximate $6.5 billion excess of unallocated acquisition cost over the net assets acquired, based on a calculation of the acquisition cost as of January 5, 1994, is being amortized over 40 years at the rate of $163.7 million per year. Purchaser believes that such 40 year amortization period is appropriate based on Purchaser's belief that (i) the "Blockbuster" brand will continue to be a leading source for entertainment products for an indeterminable period of time of at least 40 years, (ii) the merger with Blockbuster will increase Purchaser's ability to exploit Purchaser's franchises, trademarks and products for an indeterminable time of at least 40 years and such franchises, trademarks and products will continue to support the diversification of the Blockbuster retail product and (iii) the "Blockbuster" brand is exploitable in areas other than retail outlets.

VIACOM BLOCKBUSTER INC.
UNAUDITED PRO FORMA COMBINED CONDENSED BALANCE SHEET
AT SEPTEMBER 30, 1993
(IN MILLIONS)

			PRO FORMA		
	PURCHASER HISTORICAL	PRO FORMA COMBINED BLOCKBUSTER*	DEBIT ADJUSTMENTS	CREDIT ADJUSTMENTS	COMBINED COMPANY
ASSETS					
Cash & short term investments	$ 63.9	$ 70.5	$ 1,800.0(1b)	$ 30.0(1a)	$ 1,904.4
Other current assets	936.9	615.0			1,551.9
Total current assets	1,000.8	685.5	1,800.0	30.0	3,456.3
Property and equipment, net	529.9	490.7			1,020.6
Videocassette rental inventory, net		430.9			430.9
Intangible assets, at amortized cost	2,214.2	815.3	6,546.2(1a)		9,575.7
Other assets	880.7	2,076.1		1,850.0(1c)	1,106.8
	$ 4,625.6	$ 4,498.5	$ 8,346.2	$ 1,880.0	$ 15,590.3
LIABILITIES AND STOCKHOLDERS' EQUITY					
Current liabilities	$ 992.3	$ 1,826.2	$ 1,250.0(1c)		$ 1,568.5
Long-term debt	2,359.1	615.3			2,974.4
Other liabilities	365.5	146.9			512.4
Stockholders' Equity:					
Preferred stock			600.0(1c)	$ 1,800.0(1b)	1,200.0
Common stock	908.7	1,910.1		6,516.2(1a)	9,335.0
Total Stockholders' Equity	908.7	1,910.1	600.0	8,316.2	10,535.0
	$ 4,625.6	$ 4,498.5	$ 1,850.0	$ 8,316.2	$ 15,590.3

See notes to unaudited pro forma combined condensed financial statements.

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* See Blockbuster Pro Forma Combined Statements.

VIACOM BLOCKBUSTER INC.
UNAUDITED PRO FORMA COMBINED STATEMENT OF OPERATIONS
FOR THE NINE MONTHS ENDED SEPTEMBER 30, 1993
(IN MILLIONS, EXCEPT PER SHARE DATA)

			PRO FORMA		
	PURCHASER HISTORICAL	PRO FORMA COMBINED BLOCKBUSTER*	DEBIT ADJUSTMENTS	CREDIT ADJUSTMENTS	COMBINED COMPANY
Revenues	$ 1,474.6	$ 1,824.2			$ 3,298.8
Expenses:					
Operating	643.1	1,386.7		$ 313.0(2a)	1,716.8
Selling, general and administrative	412.6	149.2			561.8
Depreciation and amortization	112.0		$ 313.0(2a) 122.7(2b)		547.7
Total expenses	1,167.7	1,535.9	435.7	313.0	2,826.3
Earnings from operations	306.9	288.3	435.7	313.0	472.5
Other income (expense):					
Interest expense	(117.3)	(73.5)			(190.8)
Interest and other investment income		5.9			5.9
Other items, net	63.3(3)	15.9	22.5(2d)		56.7
Total other income (expense)	(54.0)	(51.7)	22.5		(128.2)
Earnings before income taxes	252.9	236.6	458.2	313.0	344.3
Provision for income taxes	106.9	89.4		.2(2e)	196.1
Equity in loss of affiliated companies, net of tax	(2.8)				(2.8)
Earnings before extraordinary items	143.2	147.2	458.2	313.2	145.4
Preferred stock dividend requirements			67.5(2c)	22.5(2d)	45.0
Earnings attributable to common stock before extraordinary items	$ 143.2	$ 147.2	$ 525.7	$335.7	$ 100.4
Weighted average number of common and common equivalent shares	120.5				311.2
Primary earnings per common share before extraordinary items	$ 1.19				$ 0.32(2f)

See notes to unaudited pro forma combined condensed financial statements.

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* See Blockbuster Pro Forma Combined Statements.

VIACOM BLOCKBUSTER INC.
UNAUDITED PRO FORMA COMBINED STATEMENT OF OPERATIONS
FOR THE YEAR ENDED DECEMBER 31, 1992
(IN MILLIONS, EXCEPT PER SHARE DATA)

	PURCHASER HISTORICAL	PRO FORMA COMBINED BLOCKBUSTER*	PRO FORMA DEBIT ADJUSTMENTS	PRO FORMA CREDIT ADJUSTMENTS	PRO FORMA COMBINED COMPANY
Revenues	$ 1,864.7	$ 2,296.6			$ 4,161.3
Expenses:					
Operating	854.0	1,820.6		$ 350.4(2a)	2,324.2
Selling, general and administrative	518.0	173.4			691.4
			$ 350.4(2a)		
Depreciation and amortization	144.8		163.7(2b)		658.9
Total expenses	1,516.8	1,994.0	514.1	350.4	3,674.5
Earnings from operations	347.9	302.6	514.1	350.4	486.8
Other income (expense):					
Interest expense	(194.1)	(94.0)			(288.1)
Interest and other investment income		9.9			9.9
Other items, net	1.8(3)	17.4	30.0(2d)		(10.8)
Total other income (expense)	(192.3)	(66.7)	30.0		(289.0)
Earnings before income taxes	155.6	235.9	544.1	350.4	197.8
Provision for income taxes	84.8	84.7		0.3(2e)	169.2
Equity in loss of affiliated companies, net of tax	(4.7)				(4.7)
Earnings before extraordinary items	66.1	151.2	544.1	350.7	23.9
Preferred stock dividend requirements			90.0(2c)	30.0(2d)	60.0
Earnings (loss) attributable to common stock before extraordinary items	$ 66.1	$ 151.2	$ 634.1	$ 380.7	$ (36.1)
Weighted average number of common shares	120.2				290.0
Earnings (loss) per common share before extraordinary items	$ 0.55				$ (0.12)(2f)

See notes to unaudited pro forma combined condensed financial statements.

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* See Blockbuster Pro Forma Combined Statements.

VIACOM BLOCKBUSTER INC.
NOTES TO UNAUDITED PRO FORMA
COMBINED CONDENSED FINANCIAL STATEMENTS
(IN MILLIONS, EXCEPT PER SHARE AMOUNTS)

(1) The cost to acquire Blockbuster pursuant to the Blockbuster Merger, the financing of such cost and the determination of the unallocated excess of acquisition cost over the net assets acquired are set forth below. Pursuant to the Blockbuster Merger, holders of shares of Blockbuster Common Stock will be entitled to receive, for each Blockbuster share, (a) .08 of one share of Viacom Class A Common Stock, (b) .60615 of one share of Viacom Class B Common Stock and (c) one variable common right (a "VCR"), which at the January 5, 1994 market price, represents an additional .05929 of one share of Viacom Class B Common Stock. As described in Annex A to the Blockbuster Merger Agreement, the VCR conversion rates vary and could result in the issuance of a maximum of 34.2 million shares of Viacom Class B Common Stock.

(a) Total acquisition costs and financing:

Viacom Class A Common Stock	$ 947.9
Viacom Class B Common Stock	6,525.6
VCRs	638.3
Acquisition costs financed	8,111.8
Excess value of exchange ratio over exercise price of Blockbuster stock options and warrants	314.5
Blockbuster Merger costs	30.0
Total acquisition costs	8,456.3
Blockbuster pro forma net assets as of September 30, 1993	1,910.1
Excess of acquisition costs over net assets acquired	$ 6,546.2

(b) Reflects the issuance of Viacom Preferred Stock to NYNEX for $1.2 billion and Blockbuster for $600 million.

(c) Eliminates the intercompany investment by Blockbuster of $600 million of Viacom Preferred Stock and the potential $1.25 billion investment in Viacom Class B Common Stock and related $1.25 billion Blockbuster debt financing.

(2) Other pro forma adjustments made to the unaudited combined condensed financial statements reflect the following:

(a) Reflects the reclassification of the historical presentation of depreciation and amortization expense of $313.0 million for the nine months ended September 30, 1993 and $350.4 million for the year ended December 31, 1992, to conform the presentations of Purchaser and Blockbuster financial statements.

(b) An increase in amortization expense of $122.7 million for the nine months ended September 30, 1993 and $163.7 million for the year ended December 31, 1992, resulting from an increase in intangible assets of approximately $6.5 billion amortized over 40 years.

(c) Reflects the 5% cumulative dividend requirement of the $1.8 million of Viacom Preferred Stock in the amount of $67.5 million and $90 million for the nine months ended September 30, 1993 and year ended December 31, 1992, respectively.

(d) Eliminates the 5% cumulative annual dividend requirement on the $600 million intercompany Preferred Stock investment by Blockbuster in the amount of $22.5 million for the nine months ended September 30, 1993 and $30 million for the year ended December 31, 1992.

(e) Reflects the income tax effects of pro forma adjustments. The effective income tax rates on a pro forma basis are affected by amortization of excess acquisition costs, which are not deductible for tax purposes.

(f) Pro forma primary earnings per common share for the nine months ended September 30, 1993 is calculated based on the weighted average number of shares of Viacom Common Stock and common stock equivalents outstanding and the number of shares of Viacom Common Stock and common stock equivalents to be issued in exchange for Blockbuster Common Stock and common stock equivalents, as if the transaction occurred at the beginning of the period. Pro forma loss per common share for the year ended December 31, 1992, is calculated based on the weighted average number of shares of Viacom Common Stock outstanding and the number of shares of Viacom Common Stock to be issued in exchange for Blockbuster Common Stock, as if the transaction occurred at the beginning of the period. The common stock equivalents would have an antidilutive effect on earnings per common share for the year ended December 31, 1992 due to the pro forma combined company loss. Conversion of the Viacom Preferred Stock would have an antidilutive effect on earnings per common share for both periods presented and therefore fully diluted earnings per common share is not presented.

(3) Other items, net, of the Purchaser, for the nine months ended September 30, 1993 reflects a net gain of $63.3 million due to the sale of the Viacom Cablevision of Wisconsin, Inc. system and other non-recurring transactions. Other items, net, of the Purchaser, for the year ended December 31, 1992 reflects a net gain of $1.8 million relating to certain aspects of the settlement of the Time Warner antitrust lawsuit, net of 1992 legal expenses related to such lawsuit, and the reserve for litigation related to a summary judgment against Purchaser in a dispute with CBS Inc. arising under the 1970 agreement associated with the spin-off of Viacom International by CBS Inc.

UNAUDITED PRO FORMA CONDENSED CONSOLIDATED FINANCIAL STATEMENTS
BLOCKBUSTER ENTERTAINMENT CORPORATION AND SUBSIDIARIES,
SUPER CLUB RETAIL ENTERTAINMENT CORPORATION AND SUBSIDIARIES,
SPELLING ENTERTAINMENT GROUP INC. AND SUBSIDIARIES,
SOUND WAREHOUSE, INC. AND SUBSIDIARY AND SHOW INDUSTRIES, INC.

The historical financial statements of Blockbuster include the financial position and results of operations of WJB Video Limited Partnership and certain of its affiliates ("WJB"), with which Blockbuster consolidated in August 1993. This transaction has been accounted for under the pooling of interests method of accounting and, accordingly, all of Blockbuster's historical financial data has been restated as if the companies had operated as one entity since inception.

The following unaudited pro forma condensed consolidated balance sheet presents the pro forma financial position of Blockbuster as of September 30, 1993 as if the acquisition of Super Club Retail Entertainment Corporation and subsidiaries ("Super Club") had been consummated as of September 30, 1993. The balance sheet also contains pro forma adjustments for certain significant transactions subsequent to September 30, 1993 which transactions have either occurred or may occur in connection with Purchaser's proposed acquisition of the Company. These transactions include a $600 million and a $1.25 billion investment in Purchaser, additional borrowings of $1.85 billion and the sale of 14,650,000 shares of Blockbuster's common stock in an underwritten public offering and are reflected in the balance sheet as if these transactions had been consummated as of September 30, 1993. Spelling Entertainment Group Inc. and subsidiaries ("Spelling Entertainment"), Sound Warehouse, Inc. and subsidiary ("Sound Warehouse") and Show Industries, Inc. ("Show Industries") are included in Blockbuster's historical balance sheet at September 30, 1993.

The following unaudited pro forma condensed consolidated statement of operations for the nine months ended September 30, 1993 presents the pro forma results of continuing operations of Blockbuster as if the acquisition of Super Club and the majority of the outstanding common stock of Spelling Entertainment as well as the significant transactions referred to above had been consummated at the beginning of the period presented. The following unaudited pro forma condensed consolidated statement of operations for the twelve months ended December 31, 1992 presents the pro forma results of continuing operations of Blockbuster as if the acquisitions of Super Club, Spelling Entertainment, Sound Warehouse and Show Industries as well as the significant transactions referred to above had been consummated at the beginning of the period presented. The following unaudited pro forma condensed consolidated statements of operations do not give effect to the estimated cost savings to be realized from the consolidation of certain Super Club, Sound Warehouse and Show Industries operational and administrative functions, including the elimination of duplicate facilities and personnel, and management fees previously charged by related affiliates. These unaudited pro forma condensed consolidated financial statements should be read in conjunction with the respective historical financial statements and notes thereto of Blockbuster, Super Club, Spelling Entertainment, Sound Warehouse and Show Industries.

Income from continuing operations per common and common equivalent share is based on the combined weighted average number of common shares and common share equivalents outstanding which include, where appropriate, the assumed exercise or conversion of warrants and options. In computing income from continuing operations per common and common equivalent share, Blockbuster utilizes the treasury stock method. Computing income from continuing operations per share on a fully diluted basis assumes conversion of Blockbuster's Liquid Yield Option Notes ("LYONs") when dilutive, in which case income from continuing operations is increased for the hypothetical elimination of interest expense, net of tax, related to the LYONs. The increase to income from continuing operations, assuming conversion of the LYONs, was approximately $5,770,000 and the number of shares used to compute income from continuing operations per share on a fully diluted basis was increased by approximately 8,306,000 shares for the twelve months ended December 31, 1992. No such adjustment was necessary for the nine months ended September 30, 1993 as the LYONs were converted to shares of Blockbuster's common stock during this period.

The unaudited pro forma condensed consolidated financial statements were prepared utilizing the accounting policies of the respective entities as outlined in their historical financial statements except as described in the accompanying notes. The unaudited pro forma condensed consolidated financial statements reflect Blockbuster's preliminary allocations of purchase prices which will be subject to further adjustments as Blockbuster finalizes the allocations of the purchase prices in accordance with generally accepted accounting principles. All of the aforementioned acquisitions, excluding WJB, were accounted for under the purchase method of accounting. The unaudited pro forma condensed consolidated results of operations do not necessarily reflect actual results which would have occurred if the aforementioned acquisitions had taken place on the assumed dates, nor are they indicative of the results of future combined operations. If either the Merger or the Blockbuster Merger were not to occur, certain pro forma adjustments included in these unaudited pro forma condensed consolidated financial statements would change significantly.

BLOCKBUSTER ENTERTAINMENT CORPORATION AND SUBSIDIARIES AND
SUPER CLUB RETAIL ENTERTAINMENT CORPORATION AND SUBSIDIARIES
UNAUDITED PRO FORMA CONDENSED CONSOLIDATED BALANCE SHEET
AS OF SEPTEMBER 30, 1993
(IN THOUSANDS)

	BLOCKBUSTER	SUPER CLUB RETAIL ENTERTAINMENT CORPORATION AS OF OCTOBER 2, 1993	COMBINED	PRO FORMA ADJUSTMENTS DEBIT	PRO FORMA ADJUSTMENTS CREDIT	PRO FORMA
Current Assets:						
Cash and cash equivalents..............	$ 63,077	$ 7,394	$ 70,471			$ 70,471
Accounts receivable, less allowance................	88,460	20,528	108,988			108,988
Merchandise inventories....	204,691	89,315	294,006			294,006
Film costs and program rights, net.............	156,924		156,924			156,924
Other......................	51,694	3,423	55,117			55,117
Total Current Assets...	564,846	120,660	685,506			685,506
Videocassette rental inventory, net...........	405,834	25,112	430,946			430,946
Property and equipment, net......................	445,933	44,790	490,723			490,723
Intangible assets, net.....	784,757	105,810	890,567	$ 30,565(b)	$ 105,810(a)	815,322
Investment in Viacom Inc.				1,850,000(e)		1,850,000
Other assets...............	224,746	1,297	226,043			226,043
	$ 2,426,116	$ 297,669	$ 2,723,785	$ 1,880,565	$ 105,810	$ 4,498,540
Current Liabilities:						
Current portion of long-term debt................	$ 56,833	$ 1,029	$ 57,862		$ 1,250,000(g)	$1,307,862
Accounts payable...........	193,548	58,278	251,826			251,826
Accrued liabilities........	177,163	11,191	188,354			188,354
Accrued participation expenses.................	39,249		39,249			39,249
Income taxes payable.......	38,211	720	38,931			38,931
Total Current Liabilities..................	505,004	71,218	576,222		1,250,000	1,826,222
Long-term debt...............	438,488	89,845	528,333	$ 513,068(f,i)	600,000(g)	615,265
Other liabilities............	71,434	311	71,745			71,745
Minority interest in subsidiaries..............	75,207		75,207			75,207
Shareholders' Equity:						
Preferred stock............		20,852	20,852	20,852(c)		
Common stock...............	22,212	174	22,386	174(c)	1,990(d,h)	24,202
Capital in excess of par value....................	853,967	172,033	1,026,000	172,033(c)	572,128(d,h)	1,426,095
Cumulative foreign currency translation adjustment...	(37,205)		(37,205)			(37,205)
Retained earnings (deficit)................	497,009	(56,764)	440,245		56,764(c)	497,009
Total Shareholders' Equity..............	1,335,983	136,295	1,472,278	193,059	630,882	1,910,101
	$ 2,426,116	$ 297,669	$ 2,723,785	$ 706,127	$ 2,480,882	$ 4,498,540

The accompanying notes are an integral part of this statement.

BLOCKBUSTER ENTERTAINMENT CORPORATION AND SUBSIDIARIES,
SUPER CLUB RETAIL ENTERTAINMENT CORPORATION AND SUBSIDIARIES AND
SPELLING ENTERTAINMENT GROUP INC. AND SUBSIDIARIES
UNAUDITED PRO FORMA CONDENSED CONSOLIDATED STATEMENT OF OPERATIONS
FOR THE NINE MONTHS ENDED SEPTEMBER 30, 1993
(IN THOUSANDS, EXCEPT PER SHARE DATA)

	BLOCKBUSTER	SUPER CLUB RETAIL ENTERTAINMENT CORPORATION NINE MONTHS ENDED 10/2/93	SPELLING ENTERTAINMENT GROUP INC. THREE MONTHS ENDED 3/31/93	COMBINED	PRO FORMA ADJUSTMENTS DEBIT	PRO FORMA ADJUSTMENTS CREDIT	PRO FORMA
Revenue:							
Rental revenue	$ 931,512	$ 50,576		$ 982,088			$ 982,088
Product sales	404,160	215,912		620,072			620,072
Other revenue	167,635	2,873	$ 51,509	222,017			222,017
	1,503,307	269,361	51,509	1,824,177			1,824,177
Operating Costs and Expenses:							
Cost of product sales	260,426	157,050		417,476			417,476
Operating expenses	836,882	100,761	38,049	975,692		$ 6,518(k,l)	969,174
Selling, general and administrative	120,013	21,439	7,737	149,189			149,189
Operating Income (loss)	285,986	(9,889)	5,723	281,820		6,518	288,338
Interest expense	(24,936)	(3,925)	(2,437)	(31,298)	$ 42,776(q)	551(p)	(73,523)
Interest income	5,572	99	210	5,881			5,881
Other income (expense), net	(5,580)	992	(883)	(5,471)	1,083(j)	22,500(r)	15,946
Income (loss) before taxes	261,042	(12,723)	2,613	250,932	43,859	29,569	236,642
Provision for income taxes	98,691	106	1,674	100,471		11,020(s)	89,451
Income (loss) from continuing operations	$ 162,351	$ (12,829)	$ 939	$ 150,461	$ 43,859	$ 40,589	$ 147,191
Weighted average common and common equivalent shares outstanding	212,873						235,827
Income from continuing operations per common and common equivalent share	$ 0.76						$ 0.62
Weighted average common and common equivalent shares outstanding--assuming full dilution	214,206						237,160
Income from continuing operations per common and common equivalent share--assuming full dilution	$ 0.76						$ 0.62

The accompanying notes are an integral part of this statement.

BLOCKBUSTER ENTERTAINMENT CORPORATION AND SUBSIDIARIES,
SUPER CLUB RETAIL ENTERTAINMENT CORPORATION AND SUBSIDIARIES,
SPELLING ENTERTAINMENT GROUP INC. AND SUBSIDIARIES,
SOUND WAREHOUSE, INC. AND SUBSIDIARY AND SHOW INDUSTRIES, INC.
UNAUDITED PRO FORMA CONDENSED CONSOLIDATED STATEMENT OF OPERATIONS
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 1992
(IN THOUSANDS, EXCEPT PER SHARE DATA)

	BLOCKBUSTER	SUPER CLUB RETAIL ENTERTAINMENT CORPORATION TWELVE MONTHS ENDED 4/3/93	SPELLING ENTERTAINMENT GROUP INC. TWELVE MONTHS ENDED 12/31/92	SOUND WAREHOUSE, INC. TEN MONTHS ENDED 10/31/92	SHOW INDUSTRIES, INC. TEN MONTHS ENDED 10/31/92	COMBINED
Revenue:						
Rental revenue	$ 969,333	$ 68,223		$ 21,213	$ 22,300	$1,081,069
Product sales	298,338	312,940		218,383	75,607	905,268
Television programming revenue			$ 258,519			258,519
Royalties and other fees	48,173	3,541				51,714
	1,315,844	384,704	258,519	239,596	97,907	2,296,570
Operating Costs and Expenses:						
Cost of product sales	196,175	222,676		142,901	49,362	611,114
Operating expenses	763,220	133,945	216,687	77,011	45,814	1,236,677
Selling, general and administrative	113,587	27,166	12,207	12,612	7,865	173,437
Operating income (loss)	242,862	917	29,625	7,072	(5,134)	275,342
Interest expense	(17,793)	(6,690)	(9,891)	(10,759)	(3,532)	(48,665)
Interest income	7,044	119	2,488	255		9,906
Other income (expense), net	(893)	187	(5,120)			(5,826)
Income (loss) before taxes	231,220	(5,467)	17,102	(3,432)	(8,666)	230,757
Provision for (benefit of) income taxes	82,951	314	9,185	(287)		92,163
Income (loss) from continuing operations	$ 148,269	$ (5,781)	$ 7,917	$ (3,145)	$ (8,666)	$ 138,594
Weighted average common and common equivalent shares outstanding	192,427					
Income from continuing operations per common and common equivalent share	$ 0.77					
Weighted average common and common equivalent shares outstanding-- assuming full dilution	202,314					
Income from continuing operations per common and common equivalent share--assuming full dilution	$ 0.76					

	PRO FORMA ADJUSTMENTS DEBIT	PRO FORMA ADJUSTMENTS CREDIT	PRO FORMA
Revenue:			
Rental revenue			$1,081,069
Product sales			905,268
Television programming revenue			258,519
Royalties and other fees			51,714
			2,296,570
Operating Costs and Expenses:			
Cost of product sales			611,114
Operating expenses		$ 27,228(k-o)	1,209,449
Selling, general and administrative			173,437
Operating income (loss)		27,228	302,570
Interest expense	$ 57,035(q)	11,722(p)	(93,978)
Interest income			9,906
Other income (expense), net	6,757(j)	30,000(r)	17,417
Income (loss) before taxes	63,792	68,950	235,915
Provision for (benefit of) income taxes		7,469(s)	84,694
Income (loss) from continuing operations	$ 63,792	$ 76,419	$ 151,221
Weighted average common and common equivalent shares outstanding			225,267
Income from continuing operations per common and common equivalent share			$ 0.67
Weighted average common and common equivalent shares outstanding-- assuming full dilution			235,154
Income from continuing operations per common and common equivalent share--assuming full dilution			$ 0.67

The accompanying notes are an integral part of this statement.

NOTES TO UNAUDITED PRO FORMA CONDENSED CONSOLIDATED FINANCIAL STATEMENTS

(a) Represents an entry to eliminate the historical intangible assets of Super Club.
(b) Represents an entry to record intangible assets resulting from the preliminary allocation of the purchase price for Super Club.
(c) Represents an entry to eliminate the prior equity balances of Super Club.
(d) Represents the recording of equity resulting from Blockbuster's issuance of its common stock to the sellers of Super Club.
(e) Represents Blockbuster's investment in Purchaser.
(f) Represents the elimination of Super Club related party payables excluded from the purchase transaction.
(g) Represents additional debt incurred by Blockbuster which was used to fund Blockbuster's investment in Purchaser.
(h) Represents the recording of equity resulting from the sale of 14,650,000 shares of Blockbuster's common stock in an underwritten public offering in November 1993.
(i) Represents proceeds from Blockbuster's equity sale which were used to reduce its existing indebtedness.
(j) Represents the recording of the minority interest resulting from Blockbuster's purchase of the majority of the outstanding common stock of Spelling Entertainment.
(k) Represents a net adjustment related to the elimination of the historical amortization of intangible assets and the recording of amortization, on a straight-line basis, on the intangible assets resulting from the preliminary purchase price allocations of the acquired entities. Intangible assets resulting from the purchase of Super Club, Spelling Entertainment, Sound Warehouse and Show Industries are being amortized over a 40 year life which approximates their useful lives.
(l) Represents reductions to programming and distribution, depreciation and occupancy expenses resulting from preliminary purchase price allocations which reflect the fair market value of various assets and liabilities related to Spelling Entertainment.
(m) Represents a reduction to videocassette rental inventory amortization expense due to adjustments to the carrying value of Sound Warehouse and Show Industries' videocassette rental inventory as a result of the preliminary purchase price allocations and the assignment of remaining useful lives.
(n) Represents a reduction to property and equipment depreciation expense resulting from adjustments to the carrying value of Sound Warehouse and Show Industries' property and equipment as a result of preliminary purchase price allocations and the assignment of remaining useful lives.
(o) Represents the elimination of the amortization of deferred financing costs of Sound Warehouse and Show Industries.
(p) Represents the reduction in interest expense resulting from the revaluation of outstanding indebtedness of Spelling Entertainment, Sound Warehouse and Show Industries by Blockbuster at current interest rates.
(q) Represents additional interest expense resulting from Blockbuster's additional borrowings used to fund its investment in Purchaser.
(r) Represents dividend income related to a portion of Blockbuster's investment in Purchaser.
(s) Represents the incremental change in the combined entity's provision for income taxes as a result of the pretax earnings of Super Club, Spelling Entertainment, Sound Warehouse and Show Industries and all pro forma adjustments as described above.

SIGNATURE

After due inquiry and to the best of my knowledge and belief, I certify that the information set forth in this Statement is true, complete and correct.

January 25, 1994

VIACOM INC.

By /s/ PHILIPPE P. DAUMAN
....

Philippe P. Dauman
Senior Vice President, General Counsel and Secretary

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....

Sumner M. Redstone,
Individually

NATIONAL AMUSEMENTS, INC.

By *
....

Sumner M. Redstone
Chairman, Chief Executive Officer and President

*By /s/ PHILIPPE P. DAUMAN
....

Philippe P. Dauman
Attorney-in-Fact under Powers of Attorney filed as Exhibit (a)(36) to the Schedule 14D-1

SIGNATURE

After due inquiry and to the best of my knowledge and belief, I certify that the information set forth in this Statement is true, complete and correct.

January 25, 1994

BLOCKBUSTER ENTERTAINMENT CORPORATION

By /s/ STEVEN R. BERRARD
....

Steven R. Berrard
President and
Chief Operating Officer