



Allison S. Gray
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January 10, 2008

BY EDGAR

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 Viacom Inc. ("Viacom"), I would like to confirm our telephone conversation of earlier today in which I conveyed to you Viacom's undertaking to respond by February 7, 2008 to the comments set forth in your letter dated January 3, 2008 on the above-referenced filing. We appreciate your having agreed to this schedule.

If you have any questions concerning the matters referred to in this letter, please call me at (212) 846-7821.

Best regards,

/s/ Allison S. Gray

Allison S. Gray

cc: Michael D. Fricklas, Viacom Inc.