

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
Washington, D.C. 20549-1004

FORM 11-K

(Mark One)

Annual Report Pursuant to Section 15(d) of the Securities Exchange Act of 1934

For the fiscal year ended December 31, 1995 Commission file number 1-9553

OR

Transition Report Pursuant to Section 15(d) of the Securities Exchange Act of 1934

PRENTICE HALL COMPUTER PUBLISHING  
DIVISION RETIREMENT PLAN

-----  
(Full title of the plan)

11711 North College Avenue  
Carmel, Indiana 46032

-----  
(Address of the plan)

VIACOM INC.

-----  
(Name of issuer of the securities held pursuant to the plan)

1515 Broadway  
New York, New York 10036

-----  
(Address of principal executive offices)

PRENTICE HALL COMPUTER PUBLISHING DIVISION  
RETIREMENT PLAN

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All other schedules are omitted as not applicable or not required.

SIGNATURE

Pursuant to the requirements of the Securities Exchange Act of 1934, the persons who administer the Plan have duly caused this annual report to be signed on its behalf by the undersigned, hereunto duly authorized.

PRENTICE HALL COMPUTER PUBLISHING  
DIVISION RETIREMENT PLAN

Date: June 28, 1996

By: /s/ Marguerite Heilman

-----  
Marguerite Heilman  
Member of the  
Administrative Committee

REPORT OF INDEPENDENT ACCOUNTANTS

June 28, 1996

To the Participants and  
Administrator of the  
Prentice Hall Computer Publishing  
Division Retirement Plan

In our opinion, the financial statements in the accompanying index present fairly, in all material respects, the net assets available for benefits of the Prentice Hall Computer Publishing Division Retirement Plan (the "Plan") at December 31, 1995 and 1994, and the changes in net assets available for benefits for the years then ended, in conformity with generally accepted accounting principles. These financial statements are the responsibility of the Plan's management; our responsibility is to express an opinion on these financial statements based on our audits. We conducted our audits of these statements in accordance with generally accepted auditing standards which require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements, assessing the accounting principles used and significant estimates made by management, and evaluating the overall financial statement presentation. We believe that our audits provide a reasonable basis for the opinion expressed above.

Our audits were made for the purpose of forming an opinion on the basic financial statements taken as a whole. The additional information listed in the accompanying index is presented for purpose of additional analysis and is not a required part of the basic financial statements but is additional information required by ERISA. The Fund Information in the statement of net assets available for benefits and the statement of changes in net assets available for benefits is presented for purposes of additional analysis rather than to present the net assets available for plan benefits and changes in net assets available for benefits for each fund. The supplemental schedules and the Fund Information have been subjected to the auditing procedures applied in the audits of the basic financial statements and, in our opinion, are fairly stated in all material respects in relation to the basic financial statements taken as a whole.

PRICE WATERHOUSE LLP  
New York, New York

PRENTICE HALL COMPUTER PUBLISHING DIVISION  
RETIREMENT PLAN  
STATEMENT OF NET ASSETS AVAILABLE FOR  
BENEFITS, WITH FUND INFORMATION  
DECEMBER 31, 1995

	Viacom Inc. Stock Fund ----	Equity Fund ----	Income Investment Fund ----	Balanced Fund ----	Clearing Fund ----	Combined Funds -----
<b>Investments:</b>						
Viacom Inc. Class B Common Stock .....	\$ 845,644					\$ 845,644
Other .....	39	\$ 1,706,937	\$ 1,759,770	\$ 399,768	\$ 125,159	3,991,673
	-----	-----	-----	-----	-----	-----
	845,683	1,706,937	1,759,770	399,768	125,159	4,837,317
<b>Contribution receivable:</b>						
Employer .....	14,732	26,308	55,748	9,382	--	106,170
Employee .....	18,227	26,324	56,852	28,329	--	129,732
Interest receivable .....	16	--	--	4	620	640
Interfund receivables (payables), net .....	(102,254)	61,403	86,814	(15,088)	(30,875)	--
Receivable from Paramount Employees' Savings Plan	3,798	30,004	1,266	3,798	--	38,866
Forfeitures .....	(1,711)	(17,199)	(22,109)	(2,849)	43,868	--
Accrued plan expenses .....	--	--	--	--	(7,000)	(7,000)
	-----	-----	-----	-----	-----	-----
Net assets available for benefits .....	\$ 778,491	\$ 1,833,777	\$ 1,938,341	\$ 423,344	\$ 131,772	\$ 5,105,725
	=====	=====	=====	=====	=====	=====

See accompanying notes to the financial statements.

PRENTICE HALL COMPUTER PUBLISHING DIVISION  
RETIREMENT PLAN  
STATEMENT OF NET ASSETS AVAILABLE FOR  
BENEFITS, WITH FUND INFORMATION  
DECEMBER 31, 1994

	Viacom Inc. Stock Fund ----	Equity Fund ----	Income Investment Fund ----	Balanced Fund ----	Clearing Fund ----	Combined Funds -----
<b>Investments:</b>						
Viacom Inc. Class B Common Stock .....	\$ 233,783					\$ 233,783
Viacom Inc. 8% Exchangeable Subordinated Debtures .....	92,610					92,610
Viacom Inc. Contingent Value Rights .....	17,658					17,658
Other .....	212,473	\$ 1,004,404	\$ 1,152,464	\$ 219,434	\$ 1,631	2,590,406
	-----	-----	-----	-----	-----	-----
	556,524	1,004,404	1,152,464	219,434	1,631	2,934,457
<b>Contribution receivable:</b>						
Employer .....	--	30,209	74,424	9,591	--	114,224
Employee .....	1,606	26,485	61,049	10,700	--	99,840
Interest receivable .....	4,496			9	1	4,506
Interfund receivables (payables), net .....	(343,461)	73,003	99,331	117,983	53,144	--
Receivable from Paramount Employees' Savings Plan					24,935	24,935
Forfeitures .....	(6,121)	(14,809)	(26,176)	(397)	47,503	--
Accrued plan expenses .....					(6,655)	(6,655)
	-----	-----	-----	-----	-----	-----
Net assets available for benefits .....	\$ 213,044	\$ 1,119,292	\$ 1,361,092	\$ 357,320	\$ 120,559	\$3,171,307
	=====	=====	=====	=====	=====	=====

See accompanying notes to the financial statements.

PRENTICE HALL COMPUTER PUBLISHING DIVISION  
RETIREMENT PLAN  
STATEMENT OF CHANGES IN NET ASSETS AVAILABLE FOR  
BENEFITS, WITH FUND INFORMATION  
YEAR ENDED DECEMBER 31, 1995

	Viacom Inc. Stock Fund ----	Equity Fund ----	Income Investment Fund ----	Balanced Fund ----	Clearing Fund ----	Combined Funds -----
Additions to net assets attributed to:						
Net investment income:						
Interest income .....	\$ 11,107	\$ 1,271	\$ 1,337	\$ 16,057	\$ 3,791	\$ 33,563
Administrative expenses .....					(81,607)	(81,607)
	-----	-----	-----	-----	-----	-----
	11,107	1,271	1,337	16,057	(77,816)	(48,044)
Net realized gain on disposition of investments .	8,728	492,671	185,978	20,134	--	707,511
Unrealized appreciation (depreciation) of investments .....	5,374	(65,315)	(39,932)	49,771	--	(50,102)
Contributions:						
Employer .....	51,027	267,853	356,049	78,109	--	753,038
Employee .....	55,242	275,810	278,065	84,309	--	693,426
Rollovers from non-affiliated plans .....	20,360	100,199	55,382	35,635	--	211,576
	-----	-----	-----	-----	-----	-----
Total additions .....	151,838	1,072,489	836,879	284,015	(77,816)	2,267,405
Deductions from net assets attributed to:						
Benefits paid to participants .....	32,566	165,653	109,811	37,011	(12,054)	332,987
Forfeitures .....	2,686	32,794	32,551	8,944	(76,975)	--
Interfund transfers, net .....	(448,861)	159,557	117,268	172,036	--	--
	-----	-----	-----	-----	-----	-----
Total deductions .....	(413,609)	358,004	259,630	217,991	(89,029)	332,987
Net additions .....	565,447	714,485	577,249	66,024	11,213	1,934,418
Net assets available for benefits at beginning of year .....	213,044	1,119,292	1,361,092	357,320	120,559	3,171,307
	-----	-----	-----	-----	-----	-----
Net assets available for benefits at end of year ..	\$ 778,491	\$ 1,833,777	\$ 1,938,341	\$ 423,344	\$ 131,772	\$ 5,105,725
	=====	=====	=====	=====	=====	=====

See accompanying notes to the financial statements.

PRENTICE HALL COMPUTER PUBLISHING DIVISION  
RETIREMENT PLAN  
STATEMENT OF CHANGES IN NET ASSETS AVAILABLE FOR  
BENEFITS, WITH FUND INFORMATION  
YEAR ENDED DECEMBER 31, 1994

	Viacom Inc. Stock Fund -----	Equity Fund -----	Income Investment Fund -----	Balanced Fund -----	Clearing Fund -----	Combined Funds -----
Additions to net assets attributed to:						
Net investment income:						
Interest income .....	\$ 19,838	\$ 158	\$ 499	\$ 1,305	\$ 339	\$ 22,139
Administrative expenses .....					(12,771)	(12,771)
	19,838	158	499	1,305	(12,432)	9,368
Net realized gain on disposition of investments ..	271,034	19,353	9,321	--	--	299,708
Unrealized depreciation of investments .....	(194,933)	(7,825)	(5,101)	(1,585)	--	(209,444)
Contributions:						
Employer .....	87,469	180,280	272,146	14,457	--	554,352
Employee .....	81,589	172,823	209,325	16,188	--	479,925
Rollovers from non-affiliated plans .....	10,973	24,443	21,173	--	--	56,589
Total additions .....	275,970	389,232	507,363	30,365	(12,432)	1,190,498
Deductions from net assets attributed to:						
Benefits paid to participants .....	112,047	39,111	53,150	--	--	204,308
Forfeitures .....	14,537	20,930	35,180	397	(71,044)	--
Interfund transfers, net .....	556,853	(84,589)	(144,912)	(327,352)	--	--
Total deductions .....	683,437	(24,548)	(56,582)	(326,955)	(71,044)	204,308
Net additions (deductions) .....	(407,467)	413,780	563,945	357,320	58,612	986,190
Net assets available for benefits at beginning of year .....	620,511	705,512	797,147	--	61,947	2,185,117
Net assets available for benefits at end of year ...	<u>\$ 213,044</u>	<u>\$ 1,119,292</u>	<u>\$ 1,361,092</u>	<u>\$ 357,320</u>	<u>\$ 120,559</u>	<u>\$ 3,171,307</u>

See accompanying notes to the financial statements.

PRENTICE HALL COMPUTER PUBLISHING DIVISION  
RETIREMENT PLAN  
NOTES TO FINANCIAL STATEMENTS

Note A - Plan Description

The following is a brief description of the Prentice Hall Computer Publishing Division Retirement Plan (the "Plan") and is provided for general information purposes only. Participants should refer to the Plan document for more complete information regarding the Plan. (See Note G)

The Plan is a defined contribution plan offered on a voluntary basis to substantially all employees of the Prentice Hall Computer Publishing Division of Prentice Hall Inc. Eligible employees may become participants in the Plan following the attainment of age 21 and the completion of twelve months of employment service, generally measured from date of hire. The Plan is subject to the Employee Retirement Income Security Act of 1974, as amended ("ERISA"), and is administered by the Administrative Committee appointed by the Board of Directors of the Company (as defined below).

Prentice Hall Inc. was a wholly-owned subsidiary of Paramount Communications Inc. ("Paramount") which became a wholly-owned subsidiary of Viacom Inc. ("Viacom", collectively with Paramount the "Company" or "Employer") in July 1994 (the "Merger"). In March 1994, pursuant to a tender offer for Paramount, all shares of Paramount common stock held by the Plan were tendered to Viacom. The Plan received cash of \$107 per share for approximately half of the tendered shares and received certain securities of Viacom for its remaining shares of Paramount common stock upon completion of the Merger in July 1994. Effective January 3, 1995, Paramount was merged into Viacom International Inc., a wholly-owned subsidiary of Viacom Inc., and Paramount ceased to exist as a separate corporate legal entity.

Included in the Viacom securities received by the Plan as part of the Merger were certain contingent value rights ("CVRs") representing the right to receive cash or Viacom securities, at Viacom's option, based on the market value of Viacom Class B common stock during a one, two or three year period, at Viacom's option, following the merger. During May 1995, the CVRs held by the Plan were sold and the proceeds were invested in Viacom Class B Common Stock.

Investment Programs

The investment programs of the Plan during the years presented are as follows (See Note G):

Participant contributions - A Participant may contribute to the Plan from 1% to 16% of the Participant's base pay, including certain commissions, subject to adjustment to comply with the Internal Revenue Code (the "Code"). A Participant's contributions can be made with before-tax or after-tax dollars, subject to an overall maximum of 10% on before-tax contributions. A Participant may change or suspend the amount of the Participant's contribution at any time effective as of the first payday of any calendar quarter, however, any suspension of contributions must be for a minimum of ninety days.

Employer contributions - The Employer will provide a matching contribution of 50% of the first 6% of each Participant's contribution. In addition, the Employer shall contribute a retirement contribution in an amount equal to 3 1/2% of each eligible Participant's compensation. Participants vest 20% in the Employer's matching and retirement contributions after the completion of two full years of service and continue at a rate of 20% for each of the next three full years of service with an additional 20% after the completion of five years of service. Amounts which have been forfeited in accordance with provisions of the Plan may be used to defray administrative expenses or reduce future Employer contributions. Employer matching contributions of \$93,717 and \$70,112 during the years ended December 31, 1995 and December 31, 1994, respectively, were forfeited by terminating employees before those amounts became vested.



PRENTICE HALL COMPUTER PUBLISHING DIVISION  
RETIREMENT PLAN  
NOTES TO FINANCIAL STATEMENTS (continued)

Participants may invest their contributions and the Employer's matching and retirement contributions in one or more of the following investment programs in increments of 10%:

Viacom Inc. Stock Fund

Contributions to this fund are invested in Viacom Class B Common Stock. In addition, the fund holds all consideration received in exchange for shares of Paramount Common Stock as a result of the Merger. Prior to the Merger, the fund invested in Paramount Common Stock. Dividends received on Paramount Common Stock in the fund were reinvested in Paramount Common Stock. Investments in the Viacom Inc. Stock Fund qualify as party-in-interest. Chemical Banking Corporation is the trustee of this fund. The fund is managed by the Administrative Committee.

Equity Fund

This fund invests in equity securities, securities convertible into equity securities and/or a commingled equity trust and is designed to approximate the performance of the Standard & Poor's 500 Stock Index. Bankers Trust Company is the trustee and investment manager of this fund and therefore, is identified as a party in interest.

Income Investment Fund

This fund invests in fixed income securities issued by financial institutions and the U.S. Government and its agencies. This fund is designed to preserve capital, but it is not risk free. Bankers Trust Company is the trustee and investment manager of this fund and therefore, is identified as a party in interest.

Balanced Fund

The fund, of which J. P. Morgan is the investment manager, invests in a balanced combination of a J. P. Morgan managed bond fund and an equity index fund. This fund was instituted in 1994. Chemical Banking Corporation is the trustee of this fund.

Such direction may be revised by the Participant quarterly.

The number of Participants in each fund at December 31, 1995 was as follows:

Viacom Inc. Stock Fund.....	186
Equity Fund.....	356
Income Investment Fund.....	581
Balanced Fund.....	141

The total number of Participants in the Plan at December 31, 1995 is less than the sum of the number of Participants shown above because many of the Participants participated in more than one fund.

Note B- Summary of Significant Accounting Policies

The accounting records of the Plan are maintained on an accrual basis.

Investments are stated at aggregate current value. Investments in securities which are traded on national securities exchanges are valued at the last reported sales price on the last business day of the year; investments traded in the over-the-counter market and listed securities for which no sale was reported on that date are valued at the mean between the last reported bid and ask prices. The Investment Pricing Department of the Trustee establishes current values for other investments which do not have an established market.

All costs and expenses incurred with regard to the purchase, sale or transfer of investments are borne by the Plan. Expenses for administering the Plan may be paid by using Participants' forfeitures.

Security transactions are recorded on the trade date.

Unrealized appreciation (depreciation) of investments represents the change in the difference between current value and the cost of investments. Interest income is recorded on the accrual basis.

PRENTICE HALL COMPUTER PUBLISHING DIVISION  
RETIREMENT PLAN  
NOTES TO FINANCIAL STATEMENTS (continued)

Net realized gain (loss) on disposition of investments represents the difference between the proceeds received and the average cost of investments sold.

Note C - Income Tax Status

The Plan is exempt from federal income tax and a Participant will not be subject to federal income tax with respect to contributions made by the Employer to the Participant's account and any earnings thereon or earnings on all Participant contributions while such amounts are held in trust. The Plan, as amended through February 1, 1995, received a favorable determination letter from the Internal Revenue Service, dated November 30, 1995, with respect to the qualified status of the Plan under Section 401(a) of the Code and the tax-exempt status of the underlying trust under Section 501(a) of the Code.

Note D - Investment in Securities

The net realized gain on disposition of investments was computed as follows:

	Viacom Inc. Stock Fund	Equity Fund	Income Investment Fund	Balanced Fund	Combined Funds
	-----	-----	-----	-----	-----
Year ended December 31, 1995					
Proceeds .....	\$ 829,418	\$2,600,775	\$2,409,538	\$958,095	\$6,797,826
Cost-average .....	820,690	2,108,104	2,223,560	937,961	6,090,315
	-----	-----	-----	-----	-----
Net realized gain .....	\$ 8,728	\$ 492,671	\$ 185,978	\$ 20,134	\$ 707,511
	=====	=====	=====	=====	=====
Year ended December 31, 1994					
Proceeds .....	\$1,947,447	\$ 552,123	\$ 785,009	\$ --	\$3,284,579
Cost-average .....	1,676,413	532,770	775,688	--	2,984,871
	-----	-----	-----	-----	-----
Net realized gain .....	\$ 271,034	\$ 19,353	\$ 9,321	\$ --	\$ 299,708
	=====	=====	=====	=====	=====

The fair value of individual investments that represent 5% or more of the Plan's net assets are as follows:

	December 31,	
	----- 1995 -----	----- 1994 -----
Viacom Inc. Class B Common Stock .....	\$ 845,644	\$ 233,783
Bankers Trust Pyramid Discretionary Cash Fund .....	3,466,707	--
Bankers Trust Pyramid United States Government Plus Bond Fund .....	--	1,152,248
Bankers Trust Pyramid Equity Index Fund .....	--	1,004,611
Morgan Guaranty Research Enhanced Index Fund .....	216,245	--

PRENTICE HALL COMPUTER PUBLISHING DIVISION  
RETIREMENT PLAN  
NOTES TO FINANCIAL STATEMENTS (continued)

The Plan assigns units to Participants within each of the respective funds. Total units, net assets value per unit and total net asset value in each fund at December 31, 1995 and 1994 were as follows:

Fund	Total Units	Net Asset Value per Unit	Total Net Asset Value
December 31, 1995			
Viacom Inc. Stock Fund.....	603,466	\$1.29	\$ 778,491
Equity Fund.....	1,110,985	1.65	1,833,777
Income Investment Fund.....	1,535,605	1.26	1,938,341
Balanced Fund.....	327,230	1.29	423,344
Clearing Fund.....			131,772
Net assets available for benefits..			\$ 5,105,725 =====

December 31, 1994			
Viacom Inc. Stock Fund.....	129,503	\$1.65	\$ 213,044
Equity Fund.....	929,310	1.20	1,119,292
Income Investment Fund.....	1,190,199	1.14	1,361,092
Balanced Fund.....	357,688	1.00	357,320
Clearing Fund.....			120,559
Net assets available for benefits..			\$ 3,171,307 =====

Note E - Reconciliation of Financial Statements to Form 5500

The following is a reconciliation of net assets available for benefits per the financial statements to the Form 5500:

	December 31, 1995	1994
Net assets available for benefits per the financial statements..	\$ 5,105,725	\$ 3,171,307
Amounts allocated to withdrawing participants.....	200,376	261,224
Net assets available for benefits per the Form 5500.....	\$ 4,905,349 =====	\$2,910,083 =====

The following is a reconciliation of benefits paid to participants per the financial statements to the Form 5500 for the year ended December 31, 1995:

Benefits paid to participants per the financial statements..	\$ 332,987
Less: Amounts allocated to withdrawing participants at December 31, 1994.....	(261,224)
Add: Amounts allocated to withdrawing participants at December 31, 1995.....	200,376
Benefits paid to participants per the Form 5500.....	\$ 272,139 =====

Amounts allocated to withdrawing participants are recorded on the Form 5500 for benefit claims that have been processed and approved for payment prior to year end but are not yet paid as of that date.

PRENTICE HALL COMPUTER PUBLISHING DIVISION  
RETIREMENT PLAN  
NOTES TO FINANCIAL STATEMENTS (continued)

Note F - Termination Priorities

In the event that the Plan is terminated, subject to conditions set forth in ERISA, the Plan provides that the net assets of the Plan be distributed to Participants in proportion to their respective interests in such net assets.

Note G - Subsequent Events

Effective January 1, 1996, the Plan merged with and into the Viacom Investment Plan ("VIP"), a defined contribution plan sponsored by Viacom. The following paragraphs describe the significant effects of the merger with the VIP.

Putnam Fiduciary Trust Company is the trustee and custodian of VIP assets. VIP participants have the option of investing their contributions or existing account balances among the following funds within the VIP: (1) Putnam Voyager Fund; (2) Putnam Investors Fund; (3) George Putnam Fund of Boston; (4) Capital Research EuroPacific Growth Fund; (5) Putnam Fund for Growth and Income; (6) Putnam Income Fund; (7) Certus Interest Income Fund; and (8) the Viacom Common Stock Fund. Each of the funds, except for the Certus Interest Income Fund, the Capital Research EuroPacific Growth Fund and the Viacom Common Stock Fund, are registered investment companies managed by Putnam Management Company, Inc. and therefore, identified as a party-in-interest. The Certus Interest Income Fund, which is managed by Certus Financial Corporation, primarily invests in guaranteed investment contracts and bank investment contracts, some of which are created by way of the concurrent purchase of a bank guarantee contract and a United States government security. The Capital Research EuroPacific Growth Fund is a registered investment company managed by Capital Research and Management Company. Investment elections are required to be in multiples of 5% and can be changed at any time. The VIP is intended to meet the requirements of ERISA Section 404(c). Thus to the extent Participants exercise control over the investment of contributions, neither the VIP nor any VIP fiduciary will be responsible for any losses which may occur.

The VIP provides for the Company matching contribution amounts equal to 50% of the first 6% of annual compensation that is contributed on a before-tax basis if base pay is \$65,000 or less as of a specified date (5% of annual compensation if base pay is greater than \$65,000). Participants may contribute up to 15% of annual compensation on a before-tax, after-tax or combination basis, subject to compliance with the Code limitations. The Employer retirement contribution of 3 1/2% of each eligible Participant's compensation was eliminated as of January 1, 1996. The Plan's vesting schedule will be 20% per year of service, becoming fully vested after five years.

Participants are eligible to receive loans based on their account balances. The maximum loan available to a participant is the lesser of 50% of participants' vested account balance or \$50,000, reduced by the highest outstanding balance of any VIP loan made to the Participant during the twelve month period ending on the day before the loan is made.

PRENTICE HALL COMPUTER PUBLISHING DIVISION  
RETIREMENT PLANITEM 27a - SCHEDULE OF ASSETS HELD FOR INVESTMENT PURPOSES  
DECEMBER 31, 1995

(a)	(b) Identity of issue, borrowing lessor or similar party	(c) Unit/Principal Amount/Shares/Maturity/ Interest Rates	(d) Cost	(e) Current Value
	Viacom Inc. Stock Fund:			
*	Viacom Inc. Class B Common Stock.....	17,850	\$ 779,375	\$ 845,644
*	Chemical Bank Pension and Profit Sharing Plan			
	Short-term Investment Fund.....	39	39	39
	Total Viacom Inc. Stock Fund.....		779,414	845,683
	Equity Fund:			
*	Bankers Trust Pyramid Discretionary Cash Fund.....	1,706,937	1,706,937	1,706,937
	Income Investment Fund:			
*	Bankers Trust Pyramid Discretionary Cash Fund.....	1,759,770	1,759,770	1,759,770
	Balanced Fund:			
*	Chemical Bank Pension and Profit			
	Sharing Plan Short-Term Investment Fund.....	456	456	456
*	Morgan Guaranty Liquidity Fund.....	54	54,000	54,000
*	Morgan Guaranty Managed Bond Fund.....	925	122,389	129,067
*	Morgan Guaranty Research Enhanced Index Fund.....	1,115	174,738	216,245
	Total Balanced Fund.....		351,583	399,768
	Clearing Fund:			
*	Chemical Bank Pension and Profit Sharing Plan			
	Short Term Investment Fund.....	125,159	125,159	125,159
	TOTAL INVESTMENTS.....		\$ 4,722,863	\$ 4,837,317

\* Identified as a party-in-interest to the Plan.

PRENTICE HALL COMPUTER PUBLISHING  
DIVISION RETIREMENT PLAN

ITEM 27a - SCHEDULE OF ASSETS HELD FOR INVESTMENT PURPOSES  
WHICH WERE BOTH ACQUIRED AND DISPOSED OF WITHIN THE PLAN  
YEAR ENDED DECEMBER 31, 1995

(a) Identity of issue, borrowing lessor or similar party -----	(b) Unit/Principal Amount/Shares/Maturity/ Interest Rates -----	(c) Cost of acquisitions -----	(d) Proceeds of Dispositions -----
Viacom Inc. Stock Fund:			
State Street Bank and Trust Company Yield Enhanced Short-term Investment Fund .....	86	86	86
Chemical Bank Pension and Profit Sharing Plan Short-term Investment Fund .....	490,245	490,245	490,245
State Street Warrants .....	41	41	41
Viacom Inc. Class B Common Stock .....	285	12,330	13,893
Equity Fund:			
Bankers Trust Pyramid Equity Index Fund .....	521	621,131	702,344
Bankers Trust Pyramid Discretionary Cash Fund .....	547,894	547,894	547,894
Income Investment Fund:			
Bankers Trust Pyramid United States Government Plus Bond Fund .....	408,359	737,029	764,646
Bankers Trust Pyramid Discretionary Cash Fund .....	373,999	373,999	373,999
Balanced Fund:			
Chemical Bank Pension & Profit Sharing Plan Short-term Investment Fund .....	386,971	386,971	386,971
Morgan Guaranty Liquidity Fund .....	272	272,000	272,000
United States Treasury Bonds 2/15/90, 8.5%, due 2/15/2020 .....	25,000	29,586	31,277
United States Treasury Notes Series 2001, 11/15/91, 7/5%, due 11/15/2001 .....	28,000	30,319	30,268
Morgan Guaranty Managed Bond Fund .....	850	107,008	110,232
Morgan Guaranty Research Enhanced Index Fund .....	55	8,468	9,639
Clearing Fund:			
Chemical Bank Pension and Profit Sharing Plan Short-Term Investment Fund .....	514,788	514,788	514,788

PRENTICE HALL COMPUTER PUBLISHING  
 DIVISION RETIREMENT PLAN  
 ITEM 27d - SCHEDULE OF REPORTABLE TRANSACTIONS  
 YEAR ENDED DECEMBER 31, 1995

Identify of Party Involved -----	Description of Asset (Including Interest Rate and Maturity in case of loan) -----	Trans- actions -----	Purchase Price -----	Selling Price -----	Cost of Asset -----
Single Transactions: -----					
Chemical Bank Pension and Profit Sharing Plan Short-term Investment Fund.....	Purchase of participation	1	\$ 343,707		
	Purchase of participation	1	\$ 193,116		
	Sale of participation	1		\$ 343,675	\$ 343,675
	Sale of participation	1		\$ 193,116	\$ 193,116
Viacom Inc. Common Stock.....	Purchase of 6,957 shares of common stock	1	\$ 343,675		
Bankers Trust Pyramid Discretionary Cash Fund..	Purchase of participation	1	\$ 1,759,770		
	Purchase of participation	1	\$ 1,706,937		
	Purchase of participation	1	\$ 227,371		
	Sale of participation	1		\$ 227,365	\$ 227,365
Bankers Trust Pyramid Equity Index Fund.....	Sale of participation	1		\$ 1,706,937	\$1,283,935
Bankers Trust Pyramid United States Government Plus Bond Fund.....	Sale of participation	1		\$ 1,759,770	\$1,594,854
Series Transactions: -----					
Chemical Bank Pension and Profit Sharing Plan Short-term Investment Fund.....	Purchase of participation	94	\$ 1,515,533		
	Sale of participation	50		\$ 1,457,316	\$1,457,316
Bankers Trust Pyramid Discretionary Cash Fund..	Purchase of participation	50	\$ 4,388,590		
	Sale of participation	32		\$ 921,893	\$ 921,893
Bankers Trust Pyramid United States Government Plus Bond Fund.....	Purchase of participation	20	\$ 737,029		
	Sale of participation	11		\$ 2,035,320	\$1,849,343
Bankers Trust Pyramid Equity Index Fund.....	Purchase of participation	22	\$ 621,131		
	Sale of participation	11		\$ 2,052,881	\$1,560,210
J. P. Morgan Management Enhanced Index Fund....	Purchase of participation	30	\$ 194,919		
	Sale of participation	5		\$ 125,657	\$ 110,388
Viacom Inc. Class B Common Stock.....	Purchase of participation	16	\$ 609,333		
	Sale of participation	3		\$ 13,893	\$ 12,330
Morgan Guaranty Liquidity Fund.....	Purchase of participation	14	\$ 323,000		
	Sale of participation	9		\$ 272,000	\$ 272,000

Identify of Party Involved -----	Description of Asset (Including Interest Rate and Maturity in case of loan) -----	Current Value of Asset on Transaction Date -----	Net Gain or (Loss) -----
Single Transactions: -----			
Chemical Bank Pension and Profit Sharing Plan Short-term Investment Fund.....	Purchase of participation		
	Purchase of participation		
	Sale of participation	\$ 343,675	
	Sale of participation	\$ 193,116	
Viacom Inc. Common Stock.....	Purchase of 6,957 shares of common stock		
Bankers Trust Pyramid Discretionary Cash Fund..	Purchase of participation		
	Purchase of participation		
	Purchase of participation		
	Sale of participation	\$ 227,365	
Bankers Trust Pyramid Equity Index Fund.....	Sale of participation	\$ 1,706,937	\$ 423,002
Bankers Trust Pyramid United States Government Plus Bond Fund.....	Sale of participation	\$ 1,759,770	\$ 164,916
Series Transactions: -----			
Chemical Bank Pension and Profit Sharing Plan Short-term Investment Fund.....	Purchase of participation		
	Sale of participation	\$ 1,457,316	
Bankers Trust Pyramid Discretionary Cash Fund..	Purchase of participation		
	Sale of participation	\$ 921,893	
Bankers Trust Pyramid United States Government Plus Bond Fund.....	Purchase of participation		
	Sale of participation	\$ 2,035,320	\$ 185,977
Bankers Trust Pyramid Equity Index Fund.....	Purchase of participation		
	Sale of participation	\$ 2,052,881	\$ 492,671
J. P. Morgan Management Enhanced Index Fund....	Purchase of participation		
	Sale of participation	\$ 125,657	\$ 15,269
Viacom Inc. Class B Common Stock.....	Purchase of participation		
	Sale of participation	\$ 13,893	\$ 1,563
Morgan Guaranty Liquidity Fund.....	Purchase of participation		
	Sale of participation	\$ 272,000	

Consent of Independent Accountants

We hereby consent to the incorporation by reference in the Prospectus constituting part of the Registration Statements on Form S-8 (Nos. 33-60943, 33-41934, 33-56088, 33-59049, 33-59141, 33-55173 and 33-55709) of Viacom Inc. of our report dated June 28, 1996, relating to the financial statements and schedules of the Prentice Hall Computer Publishing Division Retirement Plan appearing on page F-2 of this Form 11-K.

PRICE WATERHOUSE LLP

New York, New York  
June 28, 1996