

STATEMENT OF CHANGES IN BENEFICIAL OWNERSHIP

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

OMB APPROVAL	
OMB Number:	3235-0287
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1. Name and Address of Reporting Person* COHEN WILLIAM S			2. Issuer Name and Ticker or Trading Symbol VIACOM INC [VIA, VIAB]			5. Relationship of Reporting Person(s) to Issuer (Check all applicable) <input checked="" type="checkbox"/> Director 10% Owner Officer (give title below) Other (specify below)		
(Last)	(First)	(Middle)	3. Date of Earliest Transaction (Month/Day/Year) 12/31/2005			6. Individual or Joint/Group Filing (Check Applicable Line) <input checked="" type="checkbox"/> Form filed by One Reporting Person Form filed by More than One Reporting Person		
1515 BROADWAY			4. If Amendment, Date of Original Filed (Month/Day/Year)					
(Street) NEW YORK NY 10036								
(City) (State) (Zip)								

Table I - Non-Derivative Securities Acquired, Disposed of, or Beneficially Owned

1. Title of Security (Instr. 3)	2. Transaction Date (Month/Day/Year)	2A. Deemed Execution Date, if any (Month/Day/Year)	3. Transaction Code (Instr. 8)		4. Securities Acquired (A) or Disposed Of (D) (Instr. 3, 4 and 5)			5. Amount of Securities Beneficially Owned Following Reported Transaction(s) (Instr. 3 and 4)	6. Ownership Form: Direct (D) or Indirect (I) (Instr. 4)	7. Nature of Indirect Beneficial Ownership (Instr. 4)
			Code	V	Amount	(A) or (D)	Price			

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)	4. Transaction Code (Instr. 8)		5. Number of Derivative Securities Acquired (A) or Disposed of (D) (Instr. 3, 4 and 5)		6. Date Exercisable and 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					
Director Stock Option (right to buy)	\$44.08	12/31/2005		D		10,000		05/21/2004	05/21/2013	Class B common stock	(1)	0.0000	D	
Director Stock Option (right to buy)	\$40.3	12/31/2005		D		4,000		(2)	01/31/2014	Class B common stock	(1)	0.0000	D	
Director Stock Option (right to buy)	\$37.34	12/31/2005		D		4,000		(3)	01/31/2015	Class B common stock	(1)	0.0000	D	
Phantom Class A Common Stock Units	(4)	12/31/2005		D		2,772		(4)	(4)	Class A common stock	(5)	0.0000	D	
Phantom Class B Common Stock Units	(4)	12/31/2005		D		2,797		(4)	(4)	Class B common stock	(5)	0.0000	D	
Restricted Share Units ⁽⁶⁾	(7)	12/31/2005		D		1,563		05/26/2006 ⁽⁷⁾	(7)	Class B common stock	(8)	0.0000	D	

Explanation of Responses:

- Disposed of pursuant to a merger between Viacom Inc. and Viacom Merger Sub Inc. (the Merger). In the Merger, each grant of stock options to buy Viacom Class B common stock was converted into a number of stock options to buy CBS Corporation Class B common stock determined by multiplying the number of outstanding stock options included in the grant before the Merger by 1.273438. The per share exercise price of the converted stock options was determined by dividing the pre-Merger exercise price by 1.273438. On January 3, 2006, the first business day following the effective time of the Merger, the opening price of CBS Corporation Class B common stock on the New York Stock Exchange was \$25.60. Viacom Inc. changed its name to CBS Corporation upon completion of the Merger.
- These options vest in three equal annual installments beginning on January 31, 2005.
- These options vest in three equal annual installments beginning on January 31, 2006.
- Phantom Common Stock Units are paid out after the Director's retirement from the Board and are settled in cash. Each Phantom Class A Common Stock Unit was the economic equivalent of one share of Viacom Class A common stock and each Phantom Class B Common Stock Unit was the economic equivalent of one share of Viacom Class B common stock.
- In the Merger, each Viacom Phantom Class A Common Stock Unit was deemed to be exchanged for 0.5 CBS Corporation Phantom Class A Common Stock Units and 0.5 New Viacom Corp. (New Viacom) Phantom Class A Common Stock Units; and each Viacom Phantom Class B Common Stock Unit was deemed to be exchanged for 0.5 CBS Corporation Phantom Class B Common Stock Units and 0.5 New Viacom Phantom Class B Common Stock Units. On January 3, 2006, the first business day following the effective time of the Merger, the opening price of CBS Corporation Class A common stock on the New York Stock Exchange was \$25.60 per share, the opening price of CBS Corporation Class B common stock on the New York Stock Exchange was \$25.60 per share, the opening price of New Viacom Class A common stock on the New York Stock Exchange was \$40.00 per share and the opening price of New Viacom Class B common stock on the New York Stock Exchange was \$41.12 per share.
- Granted under the Viacom Inc. 2005 RSU Plan for Outside Directors.
- Each Restricted Share Unit was the economic equivalent of one share of Viacom Class B common stock. The Restricted Share Units will vest on May 26, 2006 and will be settled by delivery of a corresponding number of shares upon vesting, as described in the following footnote, unless the Reporting Person has elected to defer settlement.

8. In the Merger, each grant of Restricted Share Units of Viacom Class B common stock was converted into a number of Restricted Share Units of CBS Corporation Class B common stock determined by multiplying the number of restricted share units included in the grant before the Merger by 1.273438.

/s/ Cohen, William S.

01/04/2006

** 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.

Persons who respond to the collection of information contained in this form are not required to respond unless the form displays a currently valid OMB Number.