

**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
Estimated average burden hours per response:	0.5

1. Name and Address of Reporting Person* <u>NAIRI INC</u>			2. Issuer Name and Ticker or Trading Symbol <u>VIACOM INC [ CBS, CBS.A ]</u>		5. Relationship of Reporting Person(s) to Issuer (Check all applicable) <input checked="" type="checkbox"/> Director <input checked="" type="checkbox"/> 10% Owner Officer (give title below) Other (specify below)	
(Last)	(First)	(Middle)	3. Date of Earliest Transaction (Month/Day/Year) <u>12/31/2005</u>			
200 ELM STREET			4. If Amendment, Date of Original Filed (Month/Day/Year)		6. Individual or Joint/Group Filing (Check Applicable Line) <input checked="" type="checkbox"/> Form filed by One Reporting Person <input checked="" type="checkbox"/> Form filed by More than One Reporting Person	
(Street)						
<u>DEDHAM</u>	<u>MA</u>	<u>02026</u>				
(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			
CBS Class A common stock	12/31/2005		A <sup>(1)</sup>		46,829,414	A	(1)	46,829,414	D <sup>(1)(2)</sup>	
CBS Class B common stock	12/31/2005		A <sup>(3)</sup>		39,809,527	A	(3)	39,809,527	D <sup>(2)</sup>	

**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)
						Date Exercisable	Expiration Date					

1. Name and Address of Reporting Person* <u>NAIRI INC</u>		
(Last)	(First)	(Middle)
200 ELM STREET		
(Street)		
<u>DEDHAM</u>	<u>MA</u>	<u>02026</u>
(City)	(State)	(Zip)
1. Name and Address of Reporting Person* <u>NATIONAL AMUSEMENTS INC /MD/</u>		
(Last)	(First)	(Middle)
200 ELM STREET		
(Street)		
<u>DEDHAM</u>	<u>MA</u>	<u>02026</u>
(City)	(State)	(Zip)

**Explanation of Responses:**

1. Acquired pursuant to a merger between CBS Corporation (formerly know as Viacom Inc.) and Viacom Merger Sub Inc. (the Merger), in which each share of Viacom Class A common stock was exchanged for 0.5 shares of CBS Corporation Class A common stock and 0.5 shares of New Viacom Corp. (New Viacom) Class A common stock with cash in lieu of any fractional shares of CBS Corporation Class B common stock and New Viacom Class B common stock. 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 and the opening price of New Viacom Class A common stock on the New York Stock Exchange was \$40.00 per share. Viacom Inc. changed its name to CBS Corporation (CBS) upon completion of the Merger. The Reporting Person's acquisition of CBS Corporation Class A and CBS Corporation Class B stock in the merger is exempt pursuant to Rule 16b-3(d) and Rule 16b-7.

2. These securities are owned directly by NAIRI Inc., but may also be deemed to be beneficially owned by NAIRI's parent corporation, National Amusements, Inc.

3. Acquired pursuant to a merger between CBS Corporation (formerly know as Viacom Inc.) and Viacom Merger Sub Inc. (the Merger), in which each share of Viacom Class B common stock was exchanged for 0.5 shares of CBS Corporation Class B common stock and 0.5 shares of New Viacom Corp. (New Viacom) Class B common stock with cash in lieu of any fractional shares of CBS Corporation Class B

common stock and New Viacom Class B common stock. 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 per share and the opening price of New Viacom Class B common stock on the New York Stock Exchange was \$41.12 per share. Viacom Inc. changed its name to CBS Corporation (CBS) upon completion of the Merger. The Reporting Person's acquisition of CBS Corporation Class A and CBS Corporation Class B stock in the merger is exempt pursuant to Rule 16b-3(d) and Rule 16b-7.

**Remarks:**

By: /s/ Richard J. Sherman,      01/04/2006  
Vice President

By: /s/ Richard J. Sherman,      01/04/2006  
Vice President

\*\* 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.**