

STATEMENT OF CHANGES IN BENEFICIAL OWNERSHIP

OMB APPROVAL	
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Filed pursuant to Section 16(a) of the Securities Exchange Act of 1934 or Section 30(h) of the Investment Company Act of 1940

1. Name and Address of Reporting Person* Freston Thomas E			2. Issuer Name and Ticker or Trading Symbol New Viacom Corp. [VIA, VIAB]			5. Relationship of Reporting Person(s) to Issuer (Check all applicable) <input checked="" type="checkbox"/> Director 10% Owner <input checked="" type="checkbox"/> Officer (give title below) Other (specify below) President and CEO		
(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 <input type="checkbox"/> 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			
Class A Common Stock	12/31/2005		A		37	A	(1)	37	I	By 401(k)
Class B Common Stock	12/31/2005		A		389	A	(2)	389	I	By 401(k)
Class B Common Stock	12/31/2005		A		32	A	(2)	32	I	By Spouse's IRA

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	Title	Amount or Number of Shares				
Class A Phantom Common Stock Units ⁽³⁾	(4)	12/31/2005		A		1,375		(4)	(4)	Class A Common Stock	1,375	(4)	1,375	D	
Class B Phantom Common Stock Units ⁽³⁾	(5)	12/31/2005		A		5,211		(5)	(5)	Class B Common Stock	5,211	(5)	5,211	D	
Employee Stock Option (Right to Buy) ⁽⁶⁾	\$38.55	01/03/2006		A		1,048,085		(7)	08/20/2008	Class B Common Stock	1,048,085	(8)	1,048,085	D	
Employee Stock Option (Right to Buy) ⁽⁶⁾	\$70.3203	01/03/2006		A		792,802		(7)	05/04/2010	Class B Common Stock	792,802	(8)	792,802	D	
Employee Stock Option (Right to Buy) ⁽⁶⁾	\$71.9096	01/03/2006		A		237,840		(7)	05/23/2011	Class B Common Stock	237,840	(8)	237,840	D	
Employee Stock Option (Right to Buy) ⁽⁶⁾	\$60.7466	01/03/2006		A		317,120		(7)	05/22/2012	Class B Common Stock	317,120	(8)	317,120	D	
Employee Stock Option (Right to Buy) ⁽⁶⁾	\$49.6089	01/03/2006		A		317,120		(7)	01/29/2013	Class B Common Stock	317,120	(8)	317,120	D	

**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	Title	Amount or Number of Shares				
Employee Stock Option (Right to Buy) ⁽⁶⁾	\$50.9459	01/03/2006		A		317,120		(7)	01/28/2014	Class B Common Stock	317,120	(8)	317,120	D	
Employee Stock Option (Right to Buy) ⁽⁶⁾	\$44.7906	01/03/2006		A		792,802		(9)	07/01/2014	Class B Common Stock	792,802	(8)	792,802	D	
Employee Stock Option (Right to Buy) ⁽⁶⁾	\$44.7906	01/03/2006		A		396,401		(7)	07/01/2014	Class B Common Stock	396,401	(8)	1,189,203	D	

Explanation of Responses:

- Acquired pursuant to a merger between the former Viacom Inc. (now known as CBS Corporation) 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 the Issuer's Class A common stock, with fractional shares paid in cash. On January 3, 2006, the first business day following the effective time of the Merger, the opening price of the Issuer's Class A common stock on the New York Stock Exchange was \$40.00 per share. The Issuer changed its name from New Viacom Corp. to Viacom Inc. upon completion of the Merger.
- Acquired pursuant to a merger between the former Viacom Inc. (now known as CBS Corporation) 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 the Issuer's Class B common stock, with fractional shares paid in cash. On January 3, 2006, the first business day following the effective time of the Merger, the opening price of the Issuer's Class B common stock on the New York Stock Exchange was \$41.12 per share. The Issuer changed its name from New Viacom Corp. to Viacom Inc. upon completion of the Merger.
- Phantom Common Stock Units are payable in cash at the beginning of the year after the Reporting Person ceases to be an executive officer of the Issuer pursuant to a deferred compensation arrangement with the Issuer. Each Phantom Common Stock Unit is the economic equivalent of one share of the Issuer's Class B common stock.
- Phantom Common Stock Units are payable in cash following the Reporting Person's retirement or other termination of service pursuant to the Viacom Excess 401(k) Plan for Designated Senior Executives. Each Viacom Class A Phantom Common Stock Unit is the economic equivalent of one share of the Issuer's Class A common stock and each Viacom Class B Phantom Common Stock Unit is the economic equivalent of one share of the Issuer's Class B common stock.
- In the Merger, each share of Viacom Class B Phantom common stock was deemed exchanged for 0.5 shares of CBS Corporation Class B Phantom common stock and 0.5 shares of the Issuer's Class B Phantom common stock. On January 3, 2006, the first business day following the effective time of the Merger, the opening price of the Issuer's Class B common stock on the New York Stock Exchange was \$41.12 per share.
- Right to buy under the Viacom Inc. 2006 Long-Term Management Incentive Plan.
- Current.
- In the Merger, each grant of stock options to purchase Viacom Class B common stock was converted into a number of stock options to purchase the Issuer's Class B common stock determined by multiplying the number of outstanding stock options included in the grant before the Merger by 0.792802. The per share exercise price of the converted stock option was determined by dividing the pre-Merger exercise price by 0.792802.
- These options vest annually in four equal installments beginning on July 1, 2005.

Remarks:

By: Michael D. Fricklas,
Attorney-in-Fact 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.

**VIACOM INC.
POWER OF ATTORNEY**

KNOW ALL MEN BY THESE PRESENTS that the undersigned hereby constitutes and appoints Michael D. Fricklas to be his or her true and lawful attorney-in-fact and agent to execute and file for and on behalf of the undersigned (i) any reports on Forms 3, 4 and 5 (including any amendments thereto and any successors to such Forms) with respect to ownership of securities of New Viacom Corp., to be renamed Viacom Inc. (the "Company"), that the undersigned may be required to file with the Securities and Exchange Commission in accordance with Section 16(a) of the Securities Exchange Act of 1934 and the rules thereunder and (ii) as necessary, any other documents necessary or appropriate to obtain codes and passwords enabling the undersigned to file such reports electronically.

The undersigned acknowledges that the foregoing attorney-in-fact, in serving in such capacity at the request of the undersigned, is not assuming, nor is the Company assuming, any of the undersigned's responsibilities to comply with Section 16 of the Securities Exchange Act of 1934.

This Power of Attorney shall remain in full force and effect until the undersigned is no longer required to file Forms 3, 4 and 5 with respect to the undersigned's holdings and transactions in securities issued by the Company, unless earlier revoked by the undersigned in a signed writing delivered to the foregoing attorney-in-fact.

IN WITNESS WHEREOF, the undersigned has caused this Power of Attorney to be executed as of this 21st day of December, 2005.

/s/ Tom Freston

Name: Tom Freston