

U.S. SECURITIES AND EXCHANGE COMMISSION

WASHINGTON, D.C. 20549

FORM 12b-25

NOTIFICATION OF LATE FILING

(Check One):

- Form 10-K and Form 10-KSB Form 20-F Form 11-K
 Form 10-Q and Form 10-QSB Form N-SAR

For Period Ended: March 31, 1994

- Transition Report on Form 10-K
 Transition Report on Form 20-F
 Transition Report on Form 11-K
 Transition Report on Form 10-Q
 Transition Report on Form N-SAR

For the Transition Period Ended:

Read Attached Instruction Sheet Before Preparing Form. Please Print or Type.

Nothing in this form shall be construed to imply that the Commission has verified any information contained herein.

If the notification relates to a portion of the filing checked above, identify the Item(s) to which the notification relates:

Part I--Registrant Information

Full Name of Registrant: Viacom Inc.
Former Name if Applicable:

Address of Principal Executive Office (Street and Number):

200 Elm Street

City, State and Zip Code

Dedham, MA 02026

Part II--Rules 12b-25(b) and (c)

If the subject report could not be filed without unreasonable effort or expense and the registrant seeks relief pursuant to Rule 12b-25(b), the following should be completed. (Check box if appropriate)

- (a) The reasons described in reasonable detail in Part III of this form could not be eliminated without unreasonable effort or expense;
- (b) The subject annual report, semi-annual report, transition report on Form 10-K, Form 20-F, 11-K or Form N-SAR, or portion thereof will be filed on or before the fifteenth calendar day following the prescribed due date; or the subject quarterly report or transition report on Form 10-Q, or portion thereof will be filed on or before

the fifth calendar day following the prescribed due date; and

- (c) The accountant's statement or other exhibit required by Rule 12b-25(c) has been attached if applicable.

On March 11, 1994, Viacom Inc. ("Viacom") completed its purchase of a majority of the shares of outstanding common stock of Paramount Communications Inc. ("Paramount"). Pursuant to a merger agreement among Viacom, Paramount and a wholly owned subsidiary of Viacom, Paramount will become a wholly owned subsidiary of Viacom, subject to receipt of stockholder approval.

As a result of the acquisition and consolidation of Paramount, Viacom's financial results are subject to significant purchase accounting adjustments. Because of the significance of such adjustments and because such adjustments have not been finalized as of the date of this filing, Viacom is unable to prepare a meaningful estimate of its operating results. At such time as the purchase accounting adjustments are finalized, Viacom will file its actual results of operations with the Securities and Exchange Commission.

VIACOM INC.
(Name of Registrant as specified in charter)

has caused this notification to be signed on its behalf by the undersigned thereunto duly authorized.

Date: May 16, 1994

By: /s/ Kevin Lavan
Vice President, Controller and Chief
Accounting Officer

INSTRUCTION: The form may be signed by an executive officer of the registrant or by any other duly authorized representative. The name and title of the person signing the form shall be typed or printed beneath the signature. If the statement is signed on behalf of the registrant by an authorized representative (other than an executive officer), evidence of the representative's authority to sign on behalf of the registrant shall be filed with the form.

ATTENTION

Intentional misstatements or omissions of fact constitute Federal Criminal Violations (See 18 U.S.C. 1001).
