



DIVISION OF  
CORPORATION FINANCE

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549

June 24, 2010

Mr. Philippe D. Dauman  
President and Chief Executive Officer  
Viacom Inc.  
1515 Broadway  
New York, New York 10036

**Re: Viacom Inc.**  
**Form 10-K for fiscal year ended December 31, 2009**  
**Filed February 11, 2010**  
**File No. 001-32686**

Dear Mr. Dauman:

We have completed our review of your Form 10-K and have no further comments at this time.

Sincerely,

Larry Spigel  
Assistant Director

cc: Mr. Stephen T. Giove, Esq.  
Shearman & Sterling LLP  
Via Facsimile: (646) 848-7325

Mr. Thomas E. Dooley  
Chief Financial Officer, Viacom Inc.  
Via Facsimile: (212) 846-1640