FORM 4

UNITED STATES SECURITIES AND EXCHANGE COMMISSION

Washington, D.C. 20549

OMB APPROVAL

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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

			er deductives are investment demparty her er as to	(Check all applicable) X Director X 10% Owner X Officer (give title below) Chairman & CEO					
1. Name and Addres		n*	2. Issuer Name and Ticker or Trading Symbol VIACOM INC [VIA, VIAB]						
REDSTONE	SUMINER M		[, , , , , , , , , , , , , , , , , , ,	X	Director	X	10% Owner		
(Last) (First) (Middle		(Middle)	2. Data of Earliest Transaction (Month/Day/Voor)						
1515 BROADWAY		(12/31/2005	Chairman & CEO					
(Street) NEW YORK	NY	10036	4. If Amendment, Date of Original Filed (Month/Day/Year)	X Form filed by One Reporting Person					
(City)	(State)	(Zip)			Form filed by More t	han On	e Reporting Person		

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	6. Ownership Form: Direct (D) or Indirect (I) (Instr. 4)	7. Nature of Indirect Beneficial Ownership		
			Code	v	Amount	(A) or (D)	Price	Reported Transaction(s) (Instr. 3 and 4)		(Instr. 4)		
Class A common stock	12/31/2005		D		80	D	(1)	0.0000	D			
Class A common stock	12/31/2005		D		93,658,828	D	(1)	0.0000	I	By NAIRI, Inc.		
Class B common stock	12/31/2005		D		463,520	D	(2)	0.0000	D			
Class B common stock	12/31/2005		D		243	D	(2)	0.0000	I	By 401(k)		
Class B common stock	12/31/2005		D		79,619,055	D	(2)	0.0000	I	By NAIRI, Inc.		
Class B common stock	12/31/2005		D		200	D	(2)	0.0000	I	By Spouse		

Table II - Derivative Securities Acquired, Disposed of, or Beneficially Owned (e.g., puts, calls, warrants, options, convertible securities)

(c.g., puts, cans, 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. Transa Code (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)	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		(Instr. 4)		
Class B Common Stock Equivalents	(3)	12/31/2005		D			2,875.0877	(3)	(3)	Class B common stock	2,875.0877	(4)	0.0000	D	
Class B Phantom Common Stock Units	(5)	12/31/2005		D			778	(5)	(5)	Class B common stock	778	(6)	0.0000	D	
Employee Stock Option (right to buy) ⁽⁷⁾	\$17.5	12/31/2005		D			500,000	(8)	01/30/2007	Class B common stock	500,000	(9)	0.0000	D	
Employee Stock Option (right to buy) ⁽⁷⁾	\$15.25	12/31/2005		D			658,500	(8)	08/01/2007	Class B common stock	658,500	(9)	0.0000	D	
Employee Stock Option (right to buy) ⁽⁷⁾	\$30.5625	12/31/2005		D			4,000,000	(8)	08/20/2008	Class B common stock	4,000,000	(9)	0.0000	D	
Employee Stock Option (right to buy) ⁽⁷⁾	\$55.75	12/31/2005		D			2,000,000	(8)	05/04/2010	Class B common stock	2,000,000	(9)	0.0000	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. Transa Code (8)		Deri Sec Acq Disp	umber of vative urities uired (A) or oosed of (D) tr. 3, 4 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)	derivative Securities	10. Ownership Form: Direct (D) or Indirect (I) (Instr. 4)	11. Nature of Indirect Beneficial Ownership (Instr. 4)
				Code	v			Date Exercisable	Expiration Date	Title	Amount or Number of Shares		(Instr. 4)		
Employee Stock Option (right to buy) ⁽⁷⁾	\$57.01	12/31/2005		D			750,000	(8)	05/23/2011	Class B common stock	750,000	(9)	0.0000	D	
Employee Stock Option (right to buy) ⁽⁷⁾	\$48.16	12/31/2005		D			600,000	(8)	05/22/2012	Class B common stock	600,000	(9)	0.0000	D	
Employee Stock Option (right to buy) ⁽⁷⁾	\$44.08	12/31/2005		D			800,000	(8)	05/21/2013	Class B common stock	800,000	(9)	0.0000	D	
Employee Stock Option (right to buy) ⁽⁷⁾	\$37.66	12/31/2005		D			550,000	(10)	05/19/2014	Class B common stock	550,000	(9)	0.0000	D	
Employee Stock Option (right to buy) ⁽⁷⁾	\$35.51	12/31/2005		D			500,000	(8)	07/01/2014	Class B common stock	500,000	(9)	0.0000	D	
Employee Stock Option (right to	\$35.51	12/31/2005		D			1,000,000	(11)	07/01/2014	Class B common stock	1,000,000	(9)	0.0000	D	

Explanation of Responses:

- 1. Disposed of pursuant to a merger between Viacom Inc. and Viacom Merger Sub Inc. (the Merger), in exchange 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 for each share of Viacom Class A common stock, with cash in lieu of any fractional shares of CBS Corporation Class A common stock and New Viacom Class A 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 upon completion of the Merger.
- 2. Disposed of pursuant to a merger between Viacom Inc. and Viacom Merger Sub Inc. (the Merger), in exchange 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 for each share of 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 upon completion of the Merger.
- 3. Class B Common Stock Equivalents are payable in cash at the beginning of the year after the Reporting Person ceases to be a Viacom Inc. executive officer. Each Class B common stock equivalent was the economic equivalent of one share of Viacom Class B common stock.
- 4. In the Merger, each Viacom Class B Common Stock Equivalent was deemed to be exchanged for 0.5 CBS Corporation Class B Common Stock Equivalents and 0.5 New Viacom Class B Common Stock Equivalents.
- 5. 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 was the economic equivalent of one share of Viacom Class B Phantom common stock unit was the economic equivalent of one share of Viacom Class B common stock.
- 6. In the Merger, each Viacom Class B Phantom Common Stock Unit was deemed to be exchanged for 0.5 CBS Corporation Phantom Class B Common Stock Units and 0.5 New Viacom Class B Phantom Common Stock Units
- 7. Right to buy under Issuer's long term incentive plan.
- 8. Current.
- 9. In the Merger, each grant of stock options to buy Viacom Class B common stock was converted into an equal number of stock options to buy CBS Corporation Class B common stock and New Viacom Class B common stock determined by multiplying the number of outstanding stock options included in the grant before the Merger by 0.488609. The per share exercise price of the converted stock options was determined by dividing the pre-Merger exercise price by 1.273438 for the CBS options and by 0.792802 for the New Viacom options.
- 10. These options vest in four equal annual installments beginning on May 19, 2005.
- 11. This option vests in four equal annual installments beginning on July 1, 2005 $\,$

Remarks:

By: /s/ Angeline C. Straka, 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.

The undersigned hereby constitutes and appoints Louis J. Briskman and Angeline C. Straka, and each of them singly, the undersigned's true and lawful attorney-in-fact 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 CBS Corporation, formerly known as Viacom Inc. (the "Company"), that the undersigned may be required to file with the U.S. Securities and Exchange Commission in accordance with Section 16(a) of the Securities Exchange Act of 1934 and the rules thereunder and (ii) 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. This Power of Attorney revokes and replaces any prior Power of Attorney executed by the undersigned with respect to the ownership of securities of the Company.

IN WITNESS WHEREOF, the undersigned has caused this Power of Attorney to be executed as of this 31st day of December, 2005.

Signature: /s/ Sumner M. Redstone

Print: Sumner M. Redstone