

STATEMENT OF CHANGES IN BENEFICIAL OWNERSHIP

OMB APPROVAL	
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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

1. Name and Address of Reporting Person* <u>REDSTONE SUMNER M</u> (Last) (First) (Middle) 1515 BROADWAY (Street) NEW YORK NY 10036 (City) (State) (Zip)	2. Issuer Name and Ticker or Trading Symbol <u>VIACOM INC [VIA, VIAB]</u>	5. Relationship of Reporting Person(s) to Issuer (Check all applicable) <input checked="" type="checkbox"/> Director <input checked="" type="checkbox"/> 10% Owner <input checked="" type="checkbox"/> Officer (give title below) <input type="checkbox"/> Other (specify below) <p style="text-align: center;">Chairman & CEO</p>
	3. Date of Earliest Transaction (Month/Day/Year) 12/31/2005	
	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 type="checkbox"/> Form filed by More than One 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 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		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)

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 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	

POWER OF ATTORNEY

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