FORM 4

UNITED STATES SECURITIES AND EXCHANGE COMMISSION

٧	vas	hing	ton,	D.C.	20549	

Washington, D.C. 20549	OMB APPROVAL		
STATEMENT OF CHANGES IN BENEFICIAL OWNERSHIP	OMB Number:	3235	

OMB Number:	3235-028									
Estimated average burden										
hours nor resnance.	0.1									

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* ABRAMS GEORGE S					2. Issuer Name and Ticker or Trading Symbol VIACOM INC [VIA, VIAB]								(Chec	k all app	licable)	Person(s) to I			
														X			10% (
(Last) 1515 BR	ast) (First) (Middle)					3. Date of Earliest Transaction (Month/Day/Year) 10/01/2004									Office below	er (give title v)	Other below	(specify)	
1010 21	.0112 (1111			F										C. Individual or Joint/Croup Filing (Charle Assissable					
-					4. If Amendment, Date of Original Filed (Month/Day/Year)								6. Individual or Joint/Group Filing (Check Applicable Line)						
(Street) NEW YORK NY 10036													X Form filed by One Reporting Person Form filed by More than One Reporting						
(City)	(S	tate) ((Zip)									Person							
		Tab	le I - Non-D	erivat	tive	Sec	uritie	es Ac	cquired, [Disp	osed	of, or B	enefic	ially	Owne	d			
1. Title of Security (Instr. 3) 2. Transa Date (Month/D			te	Execution Date,		e, Transaction Code (Instr.							ies cially Following	orm: Direct	7. Nature of Indirect Beneficial Ownership				
									Code	v	Amount	(A) or (D)		ce	Report Transa (Instr. 3	ction(s)		(Instr. 4)	
	Table II - Derivative Securities Acquired, Disposed of, or Beneficially Owned (e.g., puts, calls, warrants, options, convertible securities)																		
1. Title of Derivative Security 2. Conversion or Exercise Price of Derivative Security 3. Transaction Date (Month/Day/Year)		3A. Deemed Execution Date if any (Month/Day/Yea	Co	ransaction Code (Instr.		5. Number of Derivative Securities Acquired (A) or Disposed of (D) (Instr. 3, 4 and 5)		6. Date Exercisab 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 (Instr. 4)	Ownership Form: Direct (D) or Indirect (I) (Instr. 4)	11. Nature of Indirect Beneficial Ownership (Instr. 4)		
				Code		v	(A)	(D)	Date Exercisable		piration te	Amou or Numb of Title Share:		er					
Phantom Class A Common Stock Units	\$0.00 ⁽¹⁾	10/01/2004		I	A		275		(1)		(1)	Class A common stock	275	\$	35.05	19,237	D		
Phantom Class B Common Stock Units	\$0.00 ⁽¹⁾	10/01/2004		- A	A		279		(1)		(1)	Class B common stock	279	\$	34.59	19,596	D		

Explanation of Responses:

1. Reporting Person has elected to defer payment of Board retainer and fees pursuant to the Viacom Inc. Deferred Compensation Plan for Non-Employee Directors. Deferred amounts (including any cash dividends credited during the previous quarter) are deemed invested quarterly in the number of Phantom Common Stock Units equal to the number of shares of Class A and Class B Common Stock that such amounts would have purchased when converted. Phantom Common Stock Units are paid out after the Director's retirement from the Board and are settled in cash.

Remarks:

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

10/05/2004

** 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.