

Registration No. 33-

SECURITIES AND EXCHANGE COMMISSION
Washington, D.C. 20549
FORM S-8
REGISTRATION STATEMENT
UNDER
THE SECURITIES ACT OF 1933
VIACOM INC.

(Exact name of registrant as specified in its charter)

Delaware (State or other jurisdiction of incorporation or organization)	4841 (Primary Standard Industrial Classification Code Number)	04-2949533 (I.R.S. Employer Identification No.)
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1515 Broadway
New York, New York 10036
(212) 258-6000
(Address, including zip code, and telephone number, including area
code, of registrant's principal executive offices)

Paramount Communications Inc.
1984 and 1989 Stock Options Plans
(Full Name of Plans)

Philippe P. Dauman, Esq.
Executive Vice President, General Counsel,
Chief Administrative Officer and Secretary
Viacom Inc.
1515 Broadway
New York, New York 10036
(212) 258-6000
(Name, address, including zip code, and telephone number,
including area code, of agent for service)

CALCULATION OF REGISTRATION FEE

Title of Class of Securities To Be Registered	Amount to be Registered	Proposed Maximum Offering Price Per Unit	Proposed Aggregate Offering Price	Amount of Registration Fee (2)
Class B Common Stock	1,070,000	(1)	(2)	\$19,237(3)

(1) Not applicable.

(2) The aggregate exercise price for all options is \$65,143,928.

(3) Represents a total fee of \$22,463 less \$3,226 previously paid on
Registration Statement (33-55173), filed by Viacom Inc. on August 22, 1994.

PART II
Information Required in the Registration Statement

The contents of the Viacom Inc. Registration Statement on Form S-8
(33-55173) filed with the Securities and Exchange Commission (via EDGAR) on
August 22, 1994, other than the response to Item 8, is hereby incorporated by
reference.

Item 8. Exhibits.

- 4.1 Paramount Communications Inc. 1984 Stock Option Plan, as amended (incorporated by reference to Exhibit (10)(iii)(A)(1) to the Quarterly Report on Form 10-Q of Paramount Communications Inc. for the quarter ended April 30, 1992).
- 4.2 Paramount Communications Inc. 1989 Stock Option Plan, as amended (incorporated by reference to Exhibit (10)(iii)(A)(2) to the Quarterly Report on Form 10-Q of Paramount Communications Inc. for the quarter ended April 30, 1992).
- 4.3 Restated Certificate of Incorporation of Viacom Inc. as filed with the Secretary of State of the State of Delaware on May 21, 1992 (incorporated by reference to Exhibit 3(a) to the Annual Report on Form 10-K of Viacom Inc. for the fiscal year ended December 31, 1992, as amended by Form 10-K/A Amendment No. 1 dated November 29, 1993 and as further amended by Form 10-K/A Amendment No. 2 dated December 9, 1993 (File No. 1-9553))

- 4.4 Form of Amendment to Restated Certificate of Incorporation of Viacom Inc. (incorporated by reference to Annex VII to the Joint Proxy Statement/Prospectus of Viacom Inc. dated June 6, 1994 (Registration No. 33-53977))
- 4.5 By-laws of Viacom Inc. (incorporated by reference to Exhibit 3.3 to the Registration Statement on Form S-4 filed by Viacom Inc. (Registration No. 33-13812))
- 5 Opinion of Philippe P. Dauman, Esq. as to the legality of the securities being registered
- 23.1 Consent of Price Waterhouse LLP
- 23.2 Consent of Ernst & Young LLP
- 23.3 Consent of Arthur Andersen LLP
- 23.4 Consent of Philippe P. Dauman, Esq. (contained in Exhibit 5)
- 24 Powers of Attorney

Signatures

Pursuant to the requirements of the Securities Act of 1933, the Registrant has duly caused this Registration Statement to be signed on its behalf by the undersigned thereunto duly authorized, in the City of New York, State of New York, on July 10, 1995.

VIACOM INC.
(Registrant)

By: /s/ PHILIPPE P. DAUMAN

Name: Philippe P. Dauman
Title: Executive Vice President,
General Counsel, Chief
Administrative Officer
and Secretary

Pursuant to the requirements of the Securities Act of 1933, this Registration Statement has been signed by the following persons on July 10, 1995 in the capacities shown:

Signature -----	Title -----
* ----- George S. Abrams	Director
* ----- Steven R. Berrard	Director
/s/ FRANK J. BIONDI, JR. ----- Frank J. Biondi, Jr.	Director, President, Chief Executive Officer (Principal Executive Officer)
/s/ PHILIPPE P. DAUMAN ----- Philippe P. Dauman	Director
* ----- William C. Ferguson	Director
* ----- H. Wayne Huizenga	Director
* ----- George D. Johnson, Jr.	Director
* ----- Ken Miller	Director

*

Director

Brent D. Redstone

*

Director

Shari Redstone

*

Director

Sumner M. Redstone

*

Director

Frederic V. Salerno

*

Director

William Schwartz

/s/ GEORGE S. SMITH, JR.

Senior Vice President, Chief
Financial Officer
(Principal Financial Officer)

George S. Smith, Jr.

/s/ SUSAN C. GORDON

Vice President, Controller,
Chief Accounting Officer
(Principal Accounting Officer)

Susan C. Gordon

*By: /s/ PHILIPPE P. DAUMAN

July 10, 1995

Philippe P. Dauman
Attorney-in-Fact under Powers
of Attorney filed as Exhibit 24
to this Registration Statement

Exhibit Index

Exhibit No. -----	Description -----	Page ----
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4.3	Restated Certificate of Incorporation of Viacom Inc. as filed with the Secretary of State of the State of Delaware on May 21, 1992 (incorporated by reference to Exhibit 3(a) to the Annual Report on Form 10-K of Viacom Inc. for the fiscal year ended December 31, 1992, as amended by Form 10-K/A Amendment No. 1 dated November 29, 1993 and as further amended by Form 10-K/A Amendment No. 2 dated December 9, 1993 (File No. 1-9553))	
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24	Powers of Attorney	

EXHIBIT 5

July 10, 1995

Viacom Inc.
1515 Broadway
New York, New York 10036

Dear Sirs:

This opinion is delivered in connection with the Registration Statement on Form S-8 (the "Registration Statement") of Viacom Inc. ("Viacom") filed with the Securities and Exchange Commission under the Securities Act of 1933, as amended (the "Act"), with respect to 1,070,000 shares of Viacom Class B Common Stock, par value \$0.01 per share (the "Securities"), to be issued in connection with Viacom's assumption of the stock options for shares of Paramount Communications Inc. ("Paramount") common stock outstanding on July 7, 1994 under Paramount's 1989 and 1984 Stock Option Plans (the "Plans").

In this connection, and as the basis for the opinion expressed below, I have examined and relied on originals or copies, certified or otherwise identified to my satisfaction of such documents, corporate records and other instruments, and have made such examinations of law and fact as I have deemed necessary or appropriate for the purpose of giving the opinion expressed below.

I am a member of the bar of the State of New York and the opinion set forth below are limited to matters controlled by the laws of New York, the General Corporation Law of the State of Delaware and the Federal laws of the United States of America.

Based upon the foregoing, it is my opinion that when (i) the applicable provisions of the Act and of such "Blue Sky" or other state securities laws as may be applicable shall have been complied with, and (ii) the Securities shall have been issued and delivered in accordance with the terms of the Plans and paid for in full, the Securities will be legally issued, fully paid and nonassessable.

I hereby consent to the filing of this opinion as an exhibit to the Registration Statement.

Very truly yours,

/s/ Philippe P. Dauman

EXHIBIT 23.1

CONSENT OF INDEPENDENT ACCOUNTANTS

We hereby consent to the incorporation by reference in this Registration Statement on Form S-8 of Viacom Inc. of our reports dated February 10, 1995, appearing on pages II-14 and F-2 of the Viacom Inc. Annual Report on Form 10-K for the year ended December 31, 1994 and of our reports dated June 3, 1994, appearing on page F-2 and page 4 of Item 14(a) in the Paramount Communications Inc. Transition Report on Form 10-K for the eleven month period ended March 31, 1994, as amended by Form 10-K/A Amendment No. 1 dated July 29, 1994, and as further amended by Form 10-K/A Amendment No. 2 dated August 12, 1994, included in the Viacom Inc. Current Report (Form 8-K) filed with the Securities and Exchange Commission on April 14, 1995.

PRICE WATERHOUSE LLP

New York, New York
July 10, 1995

EXHIBIT 23.2

CONSENT OF INDEPENDENT AUDITORS

We consent to the incorporation by reference in this Registration Statement (Form S-8) of Viacom Inc. of our report dated August 27, 1993, except for Notes A and J, as to which the date is September 10, 1993, with respect to the consolidated financial statements of Paramount Communications Inc. included in the Viacom Inc. Current Report (Form 8-K) filed with the Securities and Exchange Commission on April 14, 1995.

ERNST & YOUNG LLP

New York, New York
July 10, 1995

EXHIBIT 23.3

CONSENT OF INDEPENDENT CERTIFIED PUBLIC ACCOUNTANTS

As independent certified public accountants, we hereby consent to the incorporation by reference in this registration statement, on Form S-8 of Viacom Inc., of our report dated March 23, 1994, on Blockbuster Entertainment Corporation's 1993, 1992 and 1991 financial statements, included in Viacom Inc.'s Form 8-K dated April 13, 1995.

ARTHUR ANDERSEN LLP

Fort Lauderdale, Florida
July 10, 1995

EXHIBIT 24

VIACOM INC.

Power of Attorney

KNOW ALL MEN BY THESE PRESENTS that the undersigned director and/or officer of VIACOM INC., (the "Company"), hereby constitutes and appoints Philippe P. Dauman and Michael D. Fricklas, and each of them, his true and lawful attorney-in-fact and agent, with full power of substitution and resubstitution, for him and in his name, place and stead, in any and all capacities, to sign (1) a registration statement on Form S-8, or such other form as may be recommended by counsel, to be filed with the Securities and Exchange Commission (the "Commission"), and any and all amendments and post-effective amendments thereto and supplements to the Prospectus contained therein, and any and all instruments and documents filed as a part of or in connection with the said registration statement or amendments thereto or supplements or amendments to such Prospectus, covering the securities of Viacom Inc. to be issued pursuant to the Paramount stock options plans assumed by Viacom Inc. pursuant to the Amended and Restated Plan of Merger, dated as of February 4, 1994, as further amended as of May 26, 1994, among Viacom Inc., Viacom International Inc. and Paramount Communications Inc., and (2) any registration statements, reports and applications relating to such securities to be filed by the Company with the Commission and/or any national securities exchanges under the Securities Exchange Act of 1934, as amended, and any and all amendments thereto, and any and all instruments and documents filed as part of or in connection with such registration statements or reports or amendments thereto; granting unto said attorney-in-fact and agent, full power and authority to do and perform each and every act and thing requisite and necessary to be done, as fully for all intents and purposes as he might or could do in person, hereby ratifying and confirming all that the said attorney-in-fact and agent, shall do or cause to be done by virtue hereof.

IN WITNESS WHEREOF, I have hereunto signed my name this 7th day of July, 1994.

/s/ GEORGE S. ABRAMS

George S. Abrams

6

VIACOM INC.

Power of Attorney

KNOW ALL MEN BY THESE PRESENTS that the undersigned director and/or officer of VIACOM INC., (the "Company"), hereby constitutes and appoints Philippe P. Dauman and Michael D. Fricklas, and each of them, his true and lawful attorney-in-fact and agent, with full power of substitution and resubstitution, for him and in his name, place and stead, in any and all capacities, to sign (1) a registration statement on Form S-8, or such other form as may be recommended by counsel, to be filed with the Securities and Exchange Commission (the "Commission"), and any and all amendments and post-effective amendments thereto and supplements to the Prospectus contained therein, and any and all instruments and documents filed as a part of or in connection with the said registration statement or amendments thereto or supplements or amendments to such Prospectus, covering the securities of Viacom Inc. to be issued pursuant to the Paramount stock options plans assumed by Viacom Inc. pursuant to the Amended and Restated Plan of Merger, dated as of February 4, 1994, as further amended as of May 26, 1994, among Viacom Inc., Viacom International Inc. and Paramount Communications Inc., and (2) any registration statements, reports and applications relating to

such securities to be filed by the Company with the Commission and/or any national securities exchanges under the Securities Exchange Act of 1934, as amended, and any and all amendments thereto, and any and all instruments and documents filed as part of or in connection with such registration statements or reports or amendments thereto; granting unto said attorney-in-fact and agent, full power and authority to do and perform each and every act and thing requisite and necessary to be done, as fully for all intents and purposes as he might or could do in person, hereby ratifying and confirming all that the said attorney-in-fact and agent, shall do or cause to be done by virtue hereof.

IN WITNESS WHEREOF, I have hereunto signed my name this 7th day of July, 1994.

/s/ STEVEN R. BERRARD

Steven R. Berrard

VIACOM INC.

Power of Attorney

KNOW ALL MEN BY THESE PRESENTS that the undersigned director and/or officer of VIACOM INC., (the "Company"), hereby constitutes and appoints Philippe P. Dauman and Michael D. Fricklas, and each of them, his true and lawful attorney-in-fact and agent, with full power of substitution and resubstitution, for him and in his name, place and stead, in any and all capacities, to sign (1) a registration statement on Form S-8, or such other form as may be recommended by counsel, to be filed with the Securities and Exchange Commission (the "Commission"), and any and all amendments and post-effective amendments thereto and supplements to the Prospectus contained therein, and any and all instruments and documents filed as a part of or in connection with the said registration statement or amendments thereto or supplements or amendments to such Prospectus, covering the securities of Viacom Inc. to be issued pursuant to the Paramount stock options plans assumed by Viacom Inc. pursuant to the Amended and Restated Plan of Merger, dated as of February 4, 1994, as further amended as of May 26, 1994, among Viacom Inc., Viacom International Inc. and Paramount Communications Inc., and (2) any registration statements, reports and applications relating to such securities to be filed by the Company with the Commission and/or any national securities exchanges under the Securities Exchange Act of 1934, as amended, and any and all amendments thereto, and any and all instruments and documents filed as part of or in connection with such registration statements or reports or amendments thereto; granting unto said attorney-in-fact and agent, full power and authority to do and perform each and every act and thing requisite and necessary to be done, as fully for all intents and purposes as he might or could do in person, hereby ratifying and confirming all that the said attorney-in-fact and agent, shall do or cause to be done by virtue hereof.

IN WITNESS WHEREOF, I have hereunto signed my name this 7th day of July, 1994.

/s/ WILLIAM C. FERGUSON

William C. Ferguson

VIACOM INC.

Power of Attorney

KNOW ALL MEN BY THESE PRESENTS that the undersigned director and/or officer of VIACOM INC., (the "Company"), hereby constitutes and appoints Philippe P. Dauman and Michael D. Fricklas, and each of them, his true and lawful attorney-in-fact and agent, with full power of substitution and resubstitution, for him and in his name, place and stead, in any and all capacities, to sign (1) a registration statement on Form S-8, or such other form as may be recommended by counsel, to be filed with the Securities and Exchange Commission (the "Commission"), and any and all amendments and post-effective amendments thereto and supplements to the Prospectus contained therein, and any and all instruments and documents filed as a part of or in connection with the said registration statement or amendments thereto or supplements or amendments to such Prospectus, covering the securities of Viacom Inc. to be issued pursuant to the Paramount stock options plans assumed by Viacom Inc. pursuant to the Amended and Restated Plan of Merger, dated as of February 4, 1994, as further amended as of May 26, 1994, among Viacom Inc., Viacom International Inc. and Paramount Communications Inc., and (2) any registration statements, reports and applications relating to such securities to be filed by the Company with the Commission and/or any national securities exchanges under the Securities Exchange Act of 1934, as amended, and any and all amendments thereto, and any and all instruments and documents filed as part of or in connection with such registration statements or reports or amendments thereto; granting unto said attorney-in-fact and agent, full power and authority to do and perform each and every act and thing requisite and necessary to be done, as fully for all intents and purposes as he might or could do in person, hereby ratifying and confirming all that the said attorney-in-fact and agent, shall do or cause to be done by virtue hereof.

IN WITNESS WHEREOF, I have hereunto signed my name this 7th day of July, 1994.

/s/ H. WAYNE HUIZENGA

H. Wayne Huizenga

VIACOM INC.

Power of Attorney

KNOW ALL MEN BY THESE PRESENTS that the undersigned director and/or officer of VIACOM INC., (the "Company"), hereby constitutes and appoints Philippe P. Dauman and Michael D. Fricklas, and each of them, his true and lawful attorney-in-fact and agent, with full power of substitution and resubstitution, for him and in his name, place and stead, in any and all capacities, to sign (1) a registration statement on Form S-8, or such other form as may be recommended by counsel, to be filed with the Securities and Exchange Commission (the "Commission"), and any and all amendments and post-effective amendments thereto and supplements to the Prospectus contained therein, and any and all instruments and documents filed as a part of or in connection with the said registration statement or amendments thereto or supplements or amendments to such Prospectus, covering the securities of Viacom Inc. to be issued pursuant to the Paramount stock options plans assumed by Viacom Inc. pursuant to the Amended and Restated Plan of Merger, dated as of February 4, 1994, as further amended as of May 26, 1994, among Viacom Inc., Viacom International Inc. and Paramount Communications Inc., and (2) any registration statements, reports and applications relating to such securities to be filed by the Company with the Commission and/or any national securities exchanges under the Securities Exchange Act of 1934, as amended, and any and all amendments thereto, and any and all instruments and documents filed as part of or in connection with such registration statements or reports or amendments thereto; granting unto said attorney-in-fact and agent, full power and authority to do and perform each and every act and thing requisite and necessary to be done, as fully for all intents and purposes as he might or could do in person, hereby ratifying and confirming all that the said attorney-in-fact and agent, shall do or cause to be done by virtue hereof.

IN WITNESS WHEREOF, I have hereunto signed my name this 7th day of July, 1994.

/s/ GEORGE D. JOHNSON, JR.

George D. Johnson, Jr.

VIACOM INC.

Power of Attorney

KNOW ALL MEN BY THESE PRESENTS that the undersigned director and/or officer of VIACOM INC., (the "Company"), hereby constitutes and appoints Philippe P. Dauman and Michael D. Fricklas, and each of them, his true and lawful attorney-in-fact and agent, with full power of substitution and resubstitution, for him and in his name, place and stead, in any and all capacities, to sign (1) a registration statement on Form S-8, or such other form as may be recommended by counsel, to be filed with the Securities and Exchange Commission (the "Commission"), and any and all amendments and post-effective amendments thereto and supplements to the Prospectus contained therein, and any and all instruments and documents filed as a part of or in connection with the said registration statement or amendments thereto or supplements or amendments to such Prospectus, covering the securities of Viacom Inc. to be issued pursuant to the Paramount stock options plans assumed by Viacom Inc. pursuant to the Amended and Restated Plan of Merger, dated as of February 4, 1994, as further amended as of May 26, 1994, among Viacom Inc., Viacom International Inc. and Paramount Communications Inc., and (2) any registration statements, reports and applications relating to such securities to be filed by the Company with the Commission and/or any national securities exchanges under the Securities Exchange Act of 1934, as amended, and any and all amendments thereto, and any and all instruments and documents filed as part of or in connection with such registration statements or reports or amendments thereto; granting unto said attorney-in-fact and agent, full power and authority to do and perform each and every act and thing requisite and necessary to be done, as fully for all intents and purposes as he might or could do in person, hereby ratifying and confirming all that the said attorney-in-fact and agent, shall do or cause to be done by virtue hereof.

IN WITNESS WHEREOF, I have hereunto signed my name this 7th day of July, 1994.

/s/ KEN MILLER

Ken Miller

VIACOM INC.

Power of Attorney

KNOW ALL MEN BY THESE PRESENTS that the undersigned director and/or officer of VIACOM INC., (the "Company"), hereby constitutes and appoints Philippe P. Dauman and Michael D. Fricklas, and each of them, his true and lawful attorney-in-fact and agent, with full power of substitution and resubstitution, for him and in his name, place and stead, in any and all capacities, to sign (1) a registration statement on Form S-8, or such other form as may be recommended by counsel, to be filed with the Securities and Exchange Commission (the "Commission"), and any and all amendments and post-effective amendments thereto and supplements to the Prospectus contained therein, and any and all instruments and documents filed as a part of or in connection with the said registration statement or amendments thereto or supplements or amendments to such Prospectus, covering the securities of Viacom Inc. to be issued pursuant to the Paramount stock options plans assumed by Viacom Inc. pursuant to the Amended and Restated Plan of Merger, dated as of February 4, 1994, as further amended as of May 26, 1994, among Viacom Inc., Viacom International Inc. and Paramount Communications Inc., and (2) any registration statements, reports and applications relating to such securities to be filed by the Company with the Commission and/or any national securities exchanges under the Securities Exchange Act of 1934, as amended, and any and all amendments thereto, and any and all instruments and documents filed as part of or in connection with such registration statements or reports or amendments thereto; granting unto said attorney-in-fact and agent, full power and authority to do and perform each and every act and thing requisite and necessary to be done, as fully for all intents and purposes as he might or could do in person, hereby ratifying and confirming all that the said attorney-in-fact and agent, shall do or cause to be done by virtue hereof.

IN WITNESS WHEREOF, I have hereunto signed my name this 7th day of July, 1994.

/s/ BRENT D. REDSTONE

Brent D. Redstone

VIACOM INC.

Power of Attorney

KNOW ALL MEN BY THESE PRESENTS that the undersigned director and/or officer of VIACOM INC., (the "Company"), hereby constitutes and appoints Philippe P. Dauman and Michael D. Fricklas, and each of them, his true and lawful attorney-in-fact and agent, with full power of substitution and resubstitution, for him and in his name, place and stead, in any and all capacities, to sign (1) a registration statement on Form S-8, or such other form as may be recommended by counsel, to be filed with the Securities and Exchange Commission (the "Commission"), and any and all amendments and post-effective amendments thereto and supplements to the Prospectus contained therein, and any and all instruments and documents filed as a part of or in connection with the said registration statement or amendments thereto or supplements or amendments to such Prospectus, covering the securities of Viacom Inc. to be issued pursuant to the Paramount stock options plans assumed by Viacom Inc. pursuant to the Amended and Restated Plan of Merger, dated as of February 4, 1994, as further amended as of May 26, 1994, among Viacom Inc., Viacom International Inc. and Paramount Communications Inc., and (2) any registration statements, reports and applications relating to such securities to be filed by the Company with the Commission and/or any national securities exchanges under the Securities Exchange Act of 1934, as amended, and any and all amendments thereto, and any and all instruments and documents filed as part of or in connection with such registration statements or reports or amendments thereto; granting unto said attorney-in-fact and agent, full power and authority to do and perform each and every act and thing requisite and necessary to be done, as fully for all intents and purposes as he might or could do in person, hereby ratifying and confirming all that the said attorney-in-fact and agent, shall do or cause to be done by virtue hereof.

IN WITNESS WHEREOF, I have hereunto signed my name this 7th day of July, 1994.

/s/ SHARI REDSTONE

Shari Redstone

VIACOM INC.

Power of Attorney

KNOW ALL MEN BY THESE PRESENTS that the undersigned director and/or officer of VIACOM INC., (the "Company"), hereby constitutes and appoints Philippe P. Dauman and Michael D. Fricklas, and each of them, his true and lawful attorney-in-fact and agent, with full power of substitution and resubstitution, for him and in his name, place and stead, in any and all capacities, to sign (1) a registration statement on Form S-8, or such other form as may be recommended by counsel, to be filed with the Securities and Exchange Commission (the "Commission"), and any and all amendments and post-effective amendments thereto and supplements to the Prospectus contained therein, and any and all instruments and documents filed as a part of or in connection with the said registration statement or amendments thereto or supplements or amendments to such Prospectus, covering the securities of Viacom Inc. to be issued pursuant to the Paramount stock options plans assumed by Viacom Inc. pursuant to the Amended and Restated Plan of Merger, dated as of February 4, 1994, as further amended as of May 26, 1994, among Viacom Inc., Viacom International Inc. and Paramount Communications Inc., and (2) any registration statements, reports and applications relating to such securities to be filed by the Company with the Commission and/or any national securities exchanges under the Securities Exchange Act of 1934, as amended, and any and all amendments thereto, and any and all instruments and documents filed as part of or in connection with such registration statements or reports or amendments thereto; granting unto said attorney-in-fact and agent, full power and authority to do and perform each and every act and thing requisite and necessary to be done, as fully for all intents and purposes as he might or could do in person, hereby ratifying and confirming all that the said attorney-in-fact and agent, shall do or cause to be done by virtue hereof.

IN WITNESS WHEREOF, I have hereunto signed my name this 7th day of July, 1994.

/s/ SUMNER M. REDSTONE

Sumner M. Redstone

VIACOM INC.

Power of Attorney

KNOW ALL MEN BY THESE PRESENTS that the undersigned director and/or officer of VIACOM INC., (the "Company"), hereby constitutes and appoints Philippe P. Dauman and Michael D. Fricklas, and each of them, his true and lawful attorney-in-fact and agent, with full power of substitution and resubstitution, for him and in his name, place and stead, in any and all capacities, to sign (1) a registration statement on Form S-8, or such other form as may be recommended by counsel, to be filed with the Securities and Exchange Commission (the "Commission"), and any and all amendments and post-effective amendments thereto and supplements to the Prospectus contained therein, and any and all instruments and documents filed as a part of or in connection with the said registration statement or amendments thereto or supplements or amendments to such Prospectus, covering the securities of Viacom Inc. to be issued pursuant to the Paramount stock options plans assumed by Viacom Inc. pursuant to the Amended and Restated Plan of Merger, dated as of February 4, 1994, as further amended as of May 26, 1994, among Viacom Inc., Viacom International Inc. and Paramount Communications Inc., and (2) any registration statements, reports and applications relating to such securities to be filed by the Company with the Commission and/or any national securities exchanges under the Securities Exchange Act of 1934, as amended, and any and all amendments thereto, and any and all instruments and documents filed as part of or in connection with such registration statements or reports or amendments thereto; granting unto said attorney-in-fact and agent, full power and authority to do and perform each and every act and thing requisite and necessary to be done, as fully for all intents and purposes as he might or could do in person, hereby ratifying and confirming all that the said attorney-in-fact and agent, shall do or cause to be done by virtue hereof.

IN WITNESS WHEREOF, I have hereunto signed my name this 7th day of July, 1994.

/s/ FREDERIC V. SALERNO

Frederic V. Salerno

VIACOM INC.

Power of Attorney

KNOW ALL MEN BY THESE PRESENTS that the undersigned director and/or officer of VIACOM INC., (the "Company"), hereby constitutes and appoints Philippe P. Dauman and Michael D. Fricklas, and each of them, his true and lawful attorney-in-fact and agent, with full power of substitution and resubstitution, for him and in his name, place and stead, in any and all capacities, to sign (1) a registration statement on Form S-8, or such other form as may be recommended by counsel, to be filed with the Securities and Exchange Commission (the "Commission"), and any and all amendments and post-effective amendments thereto and supplements to the Prospectus contained therein, and any and all instruments and documents filed as a part of or in connection with the said registration statement or amendments thereto or supplements or amendments to such Prospectus, covering the securities of Viacom Inc. to be issued pursuant to the Paramount stock options plans assumed by Viacom Inc. pursuant to the Amended and Restated Plan of Merger, dated as of February 4, 1994, as further amended as of May 26, 1994, among Viacom Inc., Viacom International Inc. and Paramount Communications Inc., and (2) any registration statements, reports and applications relating to such securities to be filed by the Company with the Commission and/or any national securities exchanges under the Securities Exchange Act of 1934, as amended, and any and all amendments thereto, and any and all instruments and documents filed as part of or in connection with such registration statements or reports or amendments thereto; granting unto said attorney-in-fact and agent, full power and authority to do and perform each and every act and thing requisite and necessary to be done, as fully for all intents and purposes as he might or could do in person, hereby ratifying and confirming all that the said attorney-in-fact and agent, shall do or cause to be done by virtue hereof.

IN WITNESS WHEREOF, I have hereunto signed my name this 7th day of July, 1994.

/s/ WILLIAM SCHWARTZ

William Schwartz

Viacom Inc.
1515 Broadway
New York, New York 10036

July 10, 1995

Direct (Modem) Transmission

Securities and Exchange Commission
Division of Corporate Finance
Judiciary Plaza
450 Fifth Street, N.W.
Washington, D.C. 20549

Registration Statement of Viacom Inc. on Form S-8

Ladies and Gentlemen:

On behalf of Viacom Inc., and pursuant to regulations of the Securities and Exchange Commission (the "Commission"), following this letter is a direct (modem) transmission submission of a Registration Statement of Viacom Inc. on Form S-8. This filing is being submitted pursuant to the requirements of Regulation S-T promulgated under the Securities Exchange Act of 1934, as amended.

The registration fee of \$19,237 has been paid by Viacom Inc. by wire transfer. Viacom Inc.'s account number for fees is 0000813828.

Please contact the undersigned at (212) 258-6149 if you have any questions about this filing.

Very truly yours,

/s/ Katherine B. Rosenberg
