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FORM 4

UNITED STATES SECURITIES AND EXCHANGE COMMISSION

Washington, D.C. 20549

Check this box if no longer subject to
Section 16. Form 4 or Form 5
obligations may continue. See
Instruction 1(b).

STATEMENT OF CHANGES IN BENEFICIAL OWNERSHIP

Filed pursuant to Section 16(a) of the Securities Exchange Act of 1934 or Section 30(h) of the Investment Company Act of 1940

OWR APPRC	VAL
OMB Number:	3235-0287
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1. Name and Address of Reporting Person* ABRAMS GEORGE S				er Name and Ticker o <u>m Inc.</u> [VIA,		ymbol		tionship of Reportin all applicable) Director	ssuer Dwner	
(Last) 1515 BROADW	(First) /AY	(Middle)	3. Date 04/01/	of Earliest Transac /2010	tion (Month/D	ay/Year)		Officer (give title below)	Other below	(specify)
,	4. If An	nendment, Date of (Original Filed ((Month/Day/Year)	6. Individual or Joint/Group Filing (Check Applicable					
(Street) NEW YORK	NY	10036					Line)	Form filed by One Form filed by Mo	1 0	
(City)	(State)	(Zip)						Person		
		Table I - Non	1-Derivative S	ecurities Acqu	iired, Disp	osed of, or Benefi	cially	Owned		
1. Title of Security (Instr. 3) 2. Trans Date				2A. Deemed Execution Date,	3. Transaction	4. Securities Acquired (A) Disposed Of (D) (Instr. 3,		5. Amount of Securities	6. Ownership Form: Direct	7. Nature of Indirect

tle of Security (Instr. 3)	Date (Month/Day/Year)	if any	Transaction Code (Instr.		4. Securities Acquired (A) or Disposed Of (D) (Instr. 3, 4 and 5)			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)

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

(org), paro, valia, valianto, opinolity, controllatio coounitory															
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)		of	ired r osed) 7.3,4	6. Date Exerc Expiration Da (Month/Day/Y	ate	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)	Beneficial Ownership (Instr. 4)
				Code	v	(A)	(D)	Date Exercisable	Expiration Date	Title	Amount or Number of Shares				
Class A Phantom Common Stock Units	(1)	04/01/2010		A		13		(1)	(1)	Class A Common Stock	13	\$36.96	10,763	D	
Class B Phantom Common Stock Units	(1)	04/01/2010		A		14		(1)	(1)	Class B Common Stock	14	\$34.62	10,966	D	

Explanation of Responses:

1. Represents cash dividends and interest credited during the previous quarter on director compensation previously deferred pursuant to the former Viacom Inc. (now CBS Corporation) deferred compensation arrangement for directors. These amounts are deemed invested quarterly in a number of Phantom Common Stock Units equal to the number of shares of Class A and Class B Common Stock that such amounts, if invested as equally as possible in the Class A and Class B Common Stock, would have purchased on the day the amounts are deemed invested. Phantom Common Stock Units are paid out after the Director's retirement from the Board and are settled in cash.

Remarks:

/s/ Michael D. Fricklas,

Attorney-in-Fact for George S. 04/05/2010 Abrams

** 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.