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UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
Washington, D.C. 20549-1004

FORM 11-K

(Mark One)

/ X / Annual Report Pursuant to Section 15(d) of the Securities Exchange  
Act of 1934

For the fiscal year ended December 31, 1994 Commission file number 1-9553

OR

/ / Transition Report Pursuant to Section 15(d) of the Securities Exchange  
Act of 1934

PRENTICE HALL COMPUTER PUBLISHING  
DIVISION RETIREMENT PLAN

\_\_\_\_\_  
(Full title of the plan)

11711 North College Avenue  
Carmel, Indiana 46032

\_\_\_\_\_  
(Address of the Plan)

VIACOM INC.

\_\_\_\_\_  
(Name of issuer of the securities held pursuant to the plan)

1515 Broadway  
New York, New York 10036

\_\_\_\_\_  
(Address of principal executive offices)

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PRENTICE HALL COMPUTER PUBLISHING DIVISION  
RETIREMENT PLAN

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SIGNATURE

Pursuant to the requirements of the Securities Exchange Act of 1934, the persons who administer the Plan have duly caused this annual report to be signed on its behalf by the undersigned, hereunto duly authorized.

PRENTICE HALL COMPUTER PUBLISHING  
DIVISION RETIREMENT PLAN

Date: June 29, 1995

By: \_\_\_\_\_  
Rudolph L. Hertlein  
Member of the  
Administrative Committee

REPORT OF INDEPENDENT ACCOUNTANTS

June 28, 1995

To the Participants and Administrator of the Prentice Hall Computer Publishing Division Retirement Plan

In our opinion, the financial statements in the accompanying index present fairly, in all material respects, the net assets available for benefits of the Prentice Hall Computer Publishing Division Retirement Plan at December 31, 1994, and the changes in net assets available for benefits for the year then ended, in conformity with generally accepted accounting principles. These financial statements are the responsibility of the plan's management; our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit of these statements in accordance with generally accepted auditing standards which require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements, assessing the accounting principles used and significant estimates made by management, and evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for the opinion expressed above. The financial statements of the Prentice Hall Computer Publishing Division Retirement Plan for the year ended December 31, 1993 were audited by other independent accountants whose report dated June 17, 1994 expressed an unqualified opinion on those statements.

Our audit was performed for the purpose of forming an opinion on the basic financial statements taken as a whole. The additional information included in the accompanying index is presented for purposes of additional analysis and is not a required part of the basic financial statements but is additional information required by the Employee Retirement Income Security Act of 1974. The Fund Information in the statement of net assets available for benefits and the statement of changes in net assets available for benefits is presented for purposes of additional analysis rather than to present the net assets available for plan benefits and changes in net assets available for benefits of each fund. The supplemental schedules and the Fund Information have been subjected to the auditing procedures applied in the audits of the basic financial statements and, in our opinion, are fairly stated in all material respects in relation to the basic financial statements taken as a whole.

Price Waterhouse LLP  
New York, New York

REPORT OF INDEPENDENT AUDITORS

We have audited the accompanying statement of net assets available for benefits, with fund information of Prentice Hall Computer Publishing Division Retirement Plan ("The Plan") as of December 31, 1993, and the related statement of changes in net assets available for benefits, with fund information for the year then ended. These financial statements are the responsibility of the Plan's management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with generally accepted auditing standards. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

In our opinion, the financial statements referred to above present fairly, in all material respects, the net assets available for benefits of the Plan at December 31, 1993, and the changes in its net assets available for benefits for the year then ended, in conformity with generally accepted accounting principles.

Our audit was performed for the purpose of forming an opinion on the basic financial statements taken as a whole. The fund information in the statement of net assets available for benefits, with fund information and the statement of changes in net assets available for benefits, with fund information is presented for purposes of additional analysis rather than to present the net assets available for benefits and changes in net assets available for benefits of each fund. The fund information has been subjected to the auditing procedures applied in our audit of the basic financial statements and, in our opinion, is fairly presented in all material respects in relation to the basic financial statements taken as a whole.

New York, New York  
June 17, 1994

Ernst & Young LLP

PRENTICE HALL COMPUTER PUBLISHING DIVISION  
RETIREMENT PLAN  
STATEMENT OF NET ASSETS AVAILABLE FOR  
BENEFITS, WITH FUND INFORMATION  
DECEMBER 31, 1994

	Viacom Inc. Stock Fund	Equity Fund	Income Investment Fund	Balanced Fund	Clearing Fund	Combined Funds
	-----	-----	-----	-----	-----	-----
<b>Investments:</b>						
Viacom Inc. Class B Common Stock.....	\$ 233,783					\$ 233,783
Viacom Inc. 8% Exchangeable Subordinated Debentures.....	92,610					92,610
Viacom Inc. Contingent Value Rights..	17,658					17,658
Other.....	212,473	\$1,004,404	\$1,152,464	\$219,434	\$ 1,631	2,590,406
	-----	-----	-----	-----	-----	-----
	556,524	1,004,404	1,152,464	219,434	1,631	2,934,457
 <b>Contribution receivable:</b>						
Employer.....		30,209	74,424	9,591		114,224
Employee.....	1,606	26,485	61,049	10,700		99,840
Interest receivable.....	4,496			9	1	4,506
Interfund receivables (payables), net.....	(343,461)	73,003	99,331	117,983	53,144	--
Receivable from Paramount Employees' Savings Plan.....					24,935	24,935
Forfeitures.....	(6,121)	(14,809)	(26,176)	(397)	47,503	--
Accrued plan expenses.....					(6,655)	(6,655)
	-----	-----	-----	-----	-----	-----
 Net assets available for benefits....	 \$ 213,044	 \$ 1,119,292	 \$1,361,092	 \$ 357,320	 \$ 120,559	 \$ 3,171,307
	=====	=====	=====	=====	=====	=====

See accompanying notes to the financial statements.

PRENTICE HALL COMPUTER PUBLISHING DIVISION  
RETIREMENT PLAN  
STATEMENT OF NET ASSETS AVAILABLE FOR BENEFITS, WITH FUND INFORMATION  
DECEMBER 31, 1993

	Viacom Inc. Stock Fund -----	Equity Fund -----	Income Investment Fund -----	Clearing Fund -----	Combined Funds -----
Investments:					
Paramount Communications Inc. Common Stock	\$ 708,147				\$ 708,147
Other	7,984	\$ 650,893	\$ 742,867	\$ 13,266	1,415,010
	-----	-----	-----	-----	-----
	716,131	650,893	742,867	13,266	2,123,157
Contributions receivable					
Employer	5,463	14,327	16,117		35,907
Employee	4,653	7,381	12,158		24,192
	-----	-----	-----	-----	-----
	10,116	21,708	28,275	--	60,099
Dividends and interest receivable	1,830			31	1,861
Interfund receivables (payables), net	(91,241)	49,279	41,962		--
Forfeitures	(16,325)	(16,368)	(15,957)	48,650	--
	-----	-----	-----	-----	-----
Net assets available for benefits	\$ 620,511	\$ 705,512	\$ 797,147	\$ 61,947	\$ 2,185,117
	=====	=====	=====	=====	=====

See accompanying notes to the financial statements.

PRENTICE HALL COMPUTER PUBLISHING DIVISION  
RETIREMENT PLAN  
STATEMENT OF CHANGES IN NET ASSETS AVAILABLE FOR  
BENEFITS, WITH FUND INFORMATION  
YEAR ENDED DECEMBER 31, 1994

	Viacom Inc. Stock Fund	Equity Fund	Income Investment Fund	Balanced Fund	Clearing Fund	Combined Funds
	-----	-----	-----	-----	-----	-----
Additions to net assets attributed to:						
Net investment income:						
Interest income	\$ 19,838	\$ 158	\$ 499	\$ 1,305	\$ 339	\$ 22,139
Administrative expenses					(12,771)	(12,771)
	-----	-----	-----	-----	-----	-----
	19,838	158	499	1,305	(12,432)	9,368
Net realized gain on disposition of investments	271,034	19,353	9,321			299,708
Unrealized appreciation (depreciation) of investments	(194,933)	(7,825)	(5,101)	(1,585)		(209,444)
Contributions:						
Employer	87,469	180,280	272,146	14,457		554,352
Employee	81,589	172,823	209,325	16,188		479,925
Rollovers from non-affiliated plans	10,973	24,443	21,173			56,589
	-----	-----	-----	-----	-----	-----
Total additions	275,970	389,232	507,363	30,365	(12,432)	1,190,498
	-----	-----	-----	-----	-----	-----
Deductions from net assets attributed to:						
Benefits paid to participants	112,047	39,111	53,150			204,308
Forfeitures	14,537	20,930	35,180	397	(71,044)	--
Interfund transfers, net	556,853	(84,589)	(144,912)	(327,352)		--
	-----	-----	-----	-----	-----	-----
Total deductions	683,437	(24,548)	(56,582)	(326,955)	(71,044)	204,308
	-----	-----	-----	-----	-----	-----
Net additions	(407,467)	413,780	563,945	357,320	58,612	986,190
Net assets available for benefits at beginning of year	620,511	705,512	797,147		61,947	2,185,117
	-----	-----	-----	-----	-----	-----
Net assets available for benefits at end of year	\$ 213,044	\$1,119,292	\$1,361,092	\$ 357,320	\$ 120,559	\$ 3,171,307
	=====	=====	=====	=====	=====	=====

See accompanying notes to the financial statements.

PRENTICE HALL COMPUTER PUBLISHING DIVISION  
RETIREMENT PLAN  
STATEMENT OF CHANGES IN NET ASSETS AVAILABLE FOR  
BENEFITS, WITH FUND INFORMATION  
DECEMBER 31, 1993

	Viacom Inc. Stock Fund	Equity Fund	Income Investment Fund	Clearing Fund	Combined Funds
	-----	-----	-----	-----	-----
Additions to net assets attributable to:					
Net investment income:					
Dividends on Paramount Communications Inc. Common Stock	\$ 5,762				\$ 5,762
Interest income	273	\$ 1	\$ 2	\$ 424	700
Administrative expenses				(20,668)	(20,668)
	-----	-----	-----	-----	-----
	6,035	1	2	(20,244)	(14,206)
Net realized gain on disposition of investments	170	3,572	2,627		6,369
Unrealized appreciation of investments	258,319	46,150	27,938		332,407
Contributions:					
Employer	109,405	170,820	196,882		477,107
Employee	93,197	87,998	148,525		329,720
Rollovers from non-affiliated plans	4,029	23,061	30,497	3,086	60,673
	-----	-----	-----	-----	-----
Total additions	471,155	331,602	406,471	(17,158)	1,192,070
	-----	-----	-----	-----	-----
Deductions from net assets attributable to:					
Benefits paid to participants	23,351	38,725	51,403		113,479
Forfeitures	18,874	24,312	24,497	(67,683)	--
Interfund transfers	91,236	(49,225)	(42,011)		--
	-----	-----	-----	-----	-----
Total deductions	133,461	13,812	33,889	(67,683)	113,479
	-----	-----	-----	-----	-----
Net additions	337,694	317,790	372,582	50,525	1,078,591
Net assets available for benefits at beginning of year	282,817	387,722	424,565	11,422	1,106,526
	-----	-----	-----	-----	-----
Net assets available at end of year	\$ 620,511	\$ 705,512	\$ 797,147	\$ 61,947	\$ 2,185,117
	=====	=====	=====	=====	=====

See accompanying notes to the financial statements.

PRENTICE HALL COMPUTER PUBLISHING DIVISION  
RETIREMENT PLAN  
NOTES TO FINANCIAL STATEMENTS

Note A - Plan Description

The following is a brief description of the Prentice Hall Computer Publishing Division Retirement Plan (the "Plan") and is provided for general information purposes only. Participants should refer to the Plan document for more complete information regarding the Plan.

The Plan is a defined contribution plan offered on a voluntary basis to substantially all employees of the Prentice Hall Computer Publishing Division of Prentice Hall Inc. Eligible employees may become participants in the Plan following the attainment of age 21 and the completion of twelve months of employment service, generally measured from date of hire. The Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974, as amended ("ERISA"), and is administered by the Administrative Committee appointed by the Board of Directors of Prentice Hall Inc.

Prentice Hall Inc. was a wholly-owned subsidiary of Paramount Communications Inc. ("Paramount") which became a wholly-owned subsidiary of Viacom Inc. ("Viacom", collectively with Paramount the "Company" or "Employer") in July 1994 (the "Merger"). In March 1994, pursuant to a tender offer for Paramount, all shares of Paramount common stock were tendered to Viacom. The Plan received cash of \$107 per share for approximately half of the tendered shares and received certain securities of Viacom for its remaining shares of Paramount common stock upon completion of the Merger in July 1994. Effective January 3, 1995, Paramount was merged into Viacom International Inc., a wholly-owned subsidiary of Viacom Inc., and Paramount ceased to exist as a separate corporate legal entity.

Included in the Viacom securities received by the Plan as part of the Merger were certain contingent value rights ("CVRs") representing the right to receive cash or Viacom securities, at Viacom's option, based on the market value of Viacom Class B common stock during a one, two or three year period, at Viacom's option, following the merger. The Plan's fiduciary believes the CVRs are not "Qualifying Employer Securities" under ERISA and that it is prohibited under ERISA Sections 406 and 407 for the Plan to acquire and hold the CVRs. During May 1995, the CVRs held by the Plan were sold and the proceeds were invested in Viacom Class B Common Stock. Viacom intends to file a Prohibited Transaction Exemption Request with the Department of Labor requesting relief from the pertinent ERISA provisions.

Investment Programs

The investment programs of the Plan are as follows:

Participant contributions - A Participant may contribute to the Plan from 1% to 16% of the Participant's base pay, including certain commissions, subject to adjustment to comply with the Internal Revenue Code. A Participant's contributions can be made with pre-tax or post-tax dollars, subject to an overall maximum of 10% on pre-tax contributions. A Participant may change or suspend the amount of the Participant's contribution at any time effective as of the first payday of any calendar quarter, however, any suspension of contributions must be for a minimum of ninety days.

Employer contributions - The Employer will provide a matching contribution of 50% of the first 6% of each Participant's contribution. In addition, the Employer shall contribute a retirement contribution in an amount equal to 3 1/2% of each eligible employee's compensation. Participants vest in the Employer's matching and retirement contributions after the completion of one full year of service at a rate of 20% for each of the next four full years of service with an additional 20% after the completion of five years of service. Amounts which have been forfeited in accordance with provisions of the Plan may be used to defray administrative expenses or reduce future Employer contributions.

Participants may invest their contributions and the Employer's matching and retirement contributions in one or more of the following investment programs in increments of 10%.

PRENTICE HALL COMPUTER PUBLISHING DIVISION  
RETIREMENT PLAN  
NOTES TO FINANCIAL STATEMENTS(continued)

Viacom Inc. Stock Fund (formerly the Paramount Communications Inc. Stock Fund)

Contributions to this fund are invested in Viacom Class B Common Stock. In addition, the fund holds all consideration received in exchange for shares of Paramount Common Stock as a result of the Merger. Prior to the Merger, the fund invested in Paramount Common Stock. Dividends received on Paramount Common Stock in the fund were reinvested in Paramount Common Stock. Chemical Banking Corporation is the trustee of this fund. The fund is managed by the Administrative Committee.

Equity Fund

This fund invests in equity securities, securities convertible into equity securities and/or a commingled equity trust and is designed to approximate the performance of the Standard & Poor's 500 Stock Index. Bankers Trust Company is the trustee and investment manager of this fund.

Income Investment Fund

This fund invests in securities issued by insurance companies, financial institutions and the U.S. Government and its agencies. This fund is designed to preserve capital, but it is not risk free. Bankers Trust Company is the trustee and investment manager of this fund.

Balanced Fund

The fund, of which J. P. Morgan is the investment manager, invests in a balanced combination of a J. P. Morgan managed bond fund and an equity index fund. This fund was instituted in 1994.

Such direction may be revised by the Participant quarterly.

The number of Participants in each fund at December 31, 1994 was as follows:

Viacom Inc. Stock Fund.....	150
Equity Fund.....	265
Income Investment Fund.....	391
Balanced Fund.....	60

The total number of Participants in the Plan at December 31, 1994, is less than the sum of the number of Participants shown above because many of the Participants participated in more than one fund.

Note B- Summary of Significant Accounting Policies

The accounting records of the Plan are maintained on the accrual basis.

Investments are stated at aggregate current value. Investments in securities which are traded on national securities exchanges are valued at the last reported sales price on the last business day of the year; investments traded in the over-the-counter market and listed securities for which no sale was reported on that date are valued at the mean between the last reported bid and ask prices. The Investment Pricing Department of the Trustee establishes current values for other investments which do not have an established market.

All costs and expenses incurred with regard to the purchase, sale or transfer of investments are borne by the Plan. Expenses for administering the Plan may be paid by using Participants' forfeitures.

Security transactions are recorded on the trade date.

Unrealized appreciation (depreciation) of investments represents the change in the difference between current value and the cost of investments.

PRENTICE HALL COMPUTER PUBLISHING DIVISION  
RETIREMENT PLAN  
NOTES TO FINANCIAL STATEMENTS(continued)

Net realized gain (loss) on disposition of investments represents the difference between the proceeds received and the average cost of investments sold.

Note C - Income Tax Status

The Plan received a favorable determination letter from the Internal Revenue Service, dated July 23, 1993, with respect to the qualified status of the Plan under Section 401 of the Internal Revenue Code (the "Code") and the tax-exempt status of the underlying trust under Section 501 of the Code. Request for an updated determination letter was filed in March 1995. The Plan is exempt from federal income tax and a Participant will not be subject to federal income tax with respect to contributions made by the Employer to the Participant's account and any earnings thereon or earnings on all Participant contributions while such amounts are held in trust. The Administrative Committee is not aware of any course of action or series of events that have occurred that might adversely affect the Plan's qualified status. The Administrative Committee does not expect the acquisitions and holding of the CVRs as described in Note A to impact the qualification of the Plan or Trust.

Note D - Investment in Securities

The net realized gain on disposition of investments was computed as follows:

	Viacom Inc. Stock Fund	Equity Fund	Income Investment Fund	Balanced Fund	Combined Funds
	-----	-----	-----	-----	-----
Year ended December 31, 1994					
Proceeds	\$ 1,947,447	\$ 552,123	\$ 785,009	\$ --	\$ 3,284,579
Cost-average	1,676,413	532,770	775,688	--	2,984,871
	-----	-----	-----	-----	-----
Net realized gain	\$ 271,034	\$ 19,353	\$ 9,321	\$ --	\$ 299,708
	=====	=====	=====	=====	=====
Year ended December 31, 1993					
Proceeds	\$ 205,962	\$ 38,689	\$ 45,211	\$ --	\$ 289,862
Cost-average	205,792	35,117	42,584	--	283,493
	-----	-----	-----	-----	-----
Net realized gain	\$ 170	\$ 3,572	\$ 2,627	\$ --	\$ 6,369
	=====	=====	=====	=====	=====

The fair value of individual investments that represent 5% or more of the Plan's net assets are as follows:

	December 31,	
	-----	-----
	1994	1993
	----	----
Viacom Inc. Class B Common Stock	\$233,783	
Paramount Communications Inc. Common Stock		\$708,147
Bankers' Trust Pyramid Equity Index Fund	1,004,611	650,893
Bankers' Trust Pyramid United States Government Plus Bond Fund	1,152,248	742,867

PRENTICE HALL COMPUTER PUBLISHING DIVISION  
RETIREMENT PLAN  
NOTES TO FINANCIAL STATEMENTS (continued)

The Plan assigns units to Participants within each of the respective funds. Total units, net assets value per unit and total net asset value in each fund at December 31, 1994 and 1993 were as follows:

Fund	Total Units	Net Asset Value per Unit	Total Net Asset Value
December 31, 1994			
Viacom Inc. Stock Fund	129,503.110	\$1.64508791	\$ 213,044
Equity Fund	929,310.129	1.20443323	1,119,292
Income Investment Fund	1,190,199.439	1.14358313	1,361,092
Balanced Fund	357,688.043	0.99897105	357,320
Clearing Fund			120,559
Net assets available for benefits			\$3,171,307 =====
December 31, 1993			
Viacom Inc. Stock Fund	302,676.020	\$2.05008312	\$ 620,511
Equity Fund	592,535.300	1.19066662	705,512
Income Investment Fund	699,948.700	1.13886494	797,147
Clearing Fund			61,947
Net assets available for benefits			\$2,185,117 =====

Note E - Distributions Payable

As of December 31, 1994 and December 31, 1993, there were \$261,224 and \$134,796 of assets that have been allocated to participants who have withdrawn from the Plan as of year-end, but for which disbursement of those funds from the Plan has not yet been made.

PRENTICE HALL COMPUTER PUBLISHING DIVISION  
RETIREMENT PLAN  
ITEM 27a - SCHEDULE OF ASSETS HELD FOR INVESTMENT PURPOSES  
DECEMBER 31, 1994

(a)	(b) Identity of issue, borrowing lessor or similar party	(c) Description of investment, including maturity date, rate of interest, collateral par or maturity value	(d) Cost	(e) Current Value
	Viacom Inc. Stock Fund:			
*	Viacom Inc. Class B Common Stock	5,737	\$ 181,771	\$ 233,783
*	Viacom Inc. 8% Exchangeable Subordinated Debentures due 2006	108,000	71,310	92,610
*	Viacom Inc. Contingent Value Rights	5,765	30,075	17,658
*	State Street Bank and Trust Company Yield Enhanced Short-term Investment Fund	137,115	137,115	137,115
*	State Street Warrant Balance	11,698	11,698	11,698
*	Chemical Bank Pension and Profit Sharing Plan Short-term Investment Fund	63,660	63,660	63,660
	Total Viacom Inc. Stock Fund		495,629	556,524
	Equity Fund:			
*	Bankers Trust Pyramid Equity Index Fund	1,002	939,080	1,004,395
*	Bankers Trust Pyramid Discretionary Cash Fund	9	9	9
	Total Equity Fund		939,089	1,004,404
	Income Investment Fund:			
*	Bankers Trust Pyramid United States Government Plus Bond Fund	678,604	1,112,315	1,152,248
*	Bankers Trust Pyramid Equity Index Fund	.215	218	216
	Total Investment Income Fund		1,112,533	1,152,464
	Balanced Fund:			
*	Chemical Bank Pension and Profit Sharing Plan Short-Term Investment Fund	2,145	2,145	2,145
*	J. P. Morgan Liquidity Fund	3	3,000	3,000
*	J. P. Morgan Managed Bond Fund	813	95,667	95,099
*	J. P. Morgan Management Enhanced Index Fund	856	120,207	119,190
	Total Balanced Fund		221,019	219,434
	Clearing Fund:			
*	Chemical Banking Corporation Temporary Investment Fund	1,631	1,631	1,631
	TOTAL INVESTMENTS		\$ 2,769,901	\$ 2,934,457

\*Identified as a party-in-interest to the Plan.

PRENTICE HALL COMPUTER PUBLISHING  
DIVISION RETIREMENT PLAN  
ITEM 27a - SCHEDULE OF ASSETS HELD FOR INVESTMENT PURPOSES  
WHICH WERE BOTH ACQUIRED AND DISPOSED OF WITHIN THE PLAN  
YEAR ENDED DECEMBER 31, 1994

(a) Identity of issue, borrowing lessor or similar party -----	(b) Description of investment, including maturity date, rate of interest, collateral par or maturity value -----	(c) Cost of acquisitions -----	(d) Proceeds of Dispositions -----
Viacom Inc. Stock Fund: State Street Bank and Trust Company Yield Enhanced Short-term Investment Fund	391,998	\$ 391,998	\$ 391,998
Chemical Bank Pension and Profit Sharing Plan Short-term Investment Fund	1,038,816	1,038,816	1,038,816
Viacom Inc. Three-Year Warrants	3,097	3,909	4,445
Viacom Inc. Five-Year Warrants	1,858	6,746	7,010
Viacom Inc. Class B Common Stock	28	887	887
Equity Fund: Bankers Trust Pyramid Equity Index Fund	208	188,328	207,681
Bankers Trust Pyramid Discretionary Cash Fund	344,442	344,442	344,442
Income Investment Fund: Bankers Trust Pyramid United States Government Plus Bond Fund	126,359	204,181	213,284
Bankers Trust Pyramid Equity Index Fund	21	20,864	21,083
Bankers Trust Pyramid Discretionary Cash Fund	550,642	550,642	550,642
Balanced Fund: Chemical Bank Pension & Profit Sharing Plan Short-term Investment Fund	109,000	109,000	109,000
J. P. Morgan Liquidity Fund	106	106,000	106,000





Exhibit I

Consent of Independent Accountants

We hereby consent to the incorporation by reference in the Prospectus constituting part of the Registration Statement on Form S-3 (Nos. 33-53485 and 33-55785) and Form S-8 (Nos. 33-41934, 33-56088, 33-59049, 33-59141, 33-55173 and 33-55709) of Viacom Inc. of our report dated June 28, 1995, relating to the financial statements and schedules of the Prentice Hall Computer Publishing Division Retirement Plan appearing on page F-2 of this Form 11-K.

Price Waterhouse LLP

New York, New York  
June 28, 1995

Exhibit I

Consent of Independent Auditors

We consent to the incorporation by reference in Registration Statements Form S-3 (Nos. 33-53485 and 33-55785) and Form S-8 (Nos. 33-41934, 33-56088, 33-59049, 33-59141, 33-55173 and 33-55709) of Viacom Inc. of our report dated June 17, 1994, with respect to the 1993 financial statements of the Prentice Hall Computer Publishing Division Retirement Plan included in this Report (Form 11-K) for the year ended December 31, 1994.

New York, New York  
June 28, 1995

Ernst & Young LLP