

STATEMENT OF CHANGES IN BENEFICIAL OWNERSHIP

OMB APPROVAL	
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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* MOONVES LESLIE _____ (Last) (First) (Middle) 1515 BROADWAY _____ (Street) NEW YORK NY 10036 _____ (City) (State) (Zip)			2. Issuer Name and Ticker or Trading Symbol VIACOM INC [VIA, VIAB]			5. Relationship of Reporting Person(s) to Issuer (Check all applicable) Director _____ 10% Owner _____ Officer (give title below) _____ Other (specify below) _____ Co-President & Co-COO		
			3. Date of Earliest Transaction (Month/Day/Year) 12/31/2005			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		
			4. If Amendment, Date of Original Filed (Month/Day/Year)					

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 B common stock	12/31/2005		D		19,730 ⁽¹⁾	D	(2)	0.0000	D	
Class B common stock	12/31/2005		D		775 ⁽¹⁾	D	(2)	0.0000	I	By 401(k)
Class B common stock	12/31/2005		D		542	D	(2)	0.0000	I	By IRA
Class B common stock	12/31/2005		D		16	D	(2)	0.0000	I	By Reporting Person's children
Class B common stock	12/31/2005		D		573	D	(2)	0.0000	I	By Spouse - 401(k) Plan ⁽³⁾

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 Phantom Common Stock Units	(6)	12/31/2005		D			2,033	(6)	(6)	Class B common stock	2,033	(5)	0.0000	D	
Class B Phantom Common Stock Units	(6)	12/31/2005		D			315	(6)	(6)	Class B common stock	315	(5)	0.0000	I	By Spouse's Excess 401(k) account. ⁽³⁾
Employee Stock Option (right to buy) ⁽⁷⁾	\$37.81	12/31/2005		D			992	04/01/2006	03/28/2013	Class B common stock	992	(10)	0.0000	I	By Spouse ⁽³⁾
Employee Stock Option (right to buy) ⁽⁷⁾	\$39.01	12/31/2005		D			1,025	04/01/2007	03/31/2014	Class B common stock	1,025	(10)	0.0000	I	By Spouse ⁽³⁾
Employee Stock Option (right to buy) ⁽⁷⁾	\$47.635	12/31/2005		D			462	(9)	03/30/2012	Class B common stock	462	(10)	0.0000	I	By Spouse ⁽³⁾
Employee Stock Option (right to buy) ⁽⁷⁾	\$34.87	12/31/2005		D			1,291	04/01/2008	03/31/2015	Class B common stock	1,291	(10)	0.0000	I	By Spouse ⁽³⁾

**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				
Employee Stock Option (right to buy) ⁽⁷⁾	\$20.04	12/31/2005		D			125,000 ⁽⁸⁾	⁽⁹⁾	06/16/2007	Class B common stock	125,000	⁽¹⁰⁾	0.0000	D	
Employee Stock Option (right to buy) ⁽⁷⁾	\$52.27	12/31/2005		D			335	⁽⁹⁾	04/01/2010	Class B common stock	335	⁽¹⁰⁾	0.0000	I	By Spouse ⁽³⁾
Employee Stock Option (right to buy) ⁽⁷⁾	\$43.165	12/31/2005		D			487	⁽⁹⁾	04/01/2011	Class B common stock	487	⁽¹⁰⁾	0.0000	I	By Spouse ⁽³⁾
Employee Stock Option (right to buy) ⁽⁷⁾	\$22.4	12/31/2005		D			157,326 ⁽⁸⁾	⁽⁹⁾	07/27/2007	Class B common stock	157,326	⁽¹⁰⁾	0.0000	D	
Employee Stock Option (right to buy) ⁽⁷⁾	\$31.5	12/31/2005		D			135,625 ⁽⁸⁾	⁽⁹⁾	01/26/2009	Class B common stock	135,625	⁽¹⁰⁾	0.0000	D	
Employee Stock Option (right to buy) ⁽⁷⁾	\$36.92	12/31/2005		D			745 ⁽⁸⁾	⁽⁹⁾	03/31/2009	Class B common stock	745	⁽¹⁰⁾	0.0000	D	
Employee Stock Option (right to buy) ⁽⁷⁾	\$38.42	12/31/2005		D			542,500 ⁽⁸⁾	⁽⁹⁾	06/13/2009	Class B common stock	542,500	⁽¹⁰⁾	0.0000	D	
Employee Stock Option (right to buy) ⁽⁷⁾	\$56.27	12/31/2005		D			135,625 ⁽⁸⁾	⁽⁹⁾	01/25/2010	Class B common stock	135,625	⁽¹⁰⁾	0.0000	D	
Employee Stock Option (right to buy) ⁽⁷⁾	\$52.27	12/31/2005		D			526 ⁽⁸⁾	⁽⁹⁾	04/01/2010	Class B common stock	526	⁽¹⁰⁾	0.0000	D	
Employee Stock Option (right to buy) ⁽⁷⁾	\$54.0625	12/31/2005		D			378,767 ⁽⁸⁾	⁽⁹⁾	05/25/2010	Class B common stock	378,767	⁽¹⁰⁾	0.0000	D	
Employee Stock Option (right to buy) ⁽⁷⁾	\$43.165	12/31/2005		D			843 ⁽⁸⁾	⁽⁹⁾	04/01/2011	Class B common stock	843	⁽¹⁰⁾	0.0000	D	
Employee Stock Option (right to buy) ⁽⁷⁾	\$57.01	12/31/2005		D			184,734 ⁽⁸⁾	⁽⁹⁾	05/23/2011	Class B common stock	184,734	⁽¹⁰⁾	0.0000	D	
Employee Stock Option (right to buy) ⁽⁷⁾	\$47.635	12/31/2005		D			952 ⁽⁸⁾	⁽⁹⁾	03/30/2012	Class B common stock	952	⁽¹⁰⁾	0.0000	D	
Employee Stock Option (right to buy) ⁽⁷⁾	\$48.16	12/31/2005		D			304,448 ⁽⁸⁾	⁽⁹⁾	05/22/2012	Class B common stock	304,448	⁽¹⁰⁾	0.0000	D	
Class B Phantom Common Stock Units	⁽⁴⁾	12/31/2005		D			175	⁽⁴⁾	⁽⁴⁾	Class B common stock	175	⁽⁵⁾	0.0000	D	
Employee Stock Option (right to buy) ⁽⁷⁾	\$39.33	12/31/2005		D			376,326 ⁽⁸⁾	⁽⁹⁾	01/29/2013	Class B common stock	376,326	⁽¹⁰⁾	0.0000	D	

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				Code	V	(A)	(D)	Date Exercisable	Expiration Date	Title	Amount or Number of Shares				
Employee Stock Option (right to buy) ⁽⁷⁾	\$37.81	12/31/2005		D			1,441 ⁽⁸⁾	04/01/2006	03/28/2013	Class B common stock	1,441	(10)	0.0000	D	
Employee Stock Option (right to buy) ⁽⁷⁾	\$40.69	12/31/2005		D			992,166 ⁽⁸⁾	⁽⁹⁾	04/11/2013	Class B common stock	992,166	(10)	0.0000	D	
Employee Stock Option (right to buy) ⁽⁷⁾	\$40.39	12/31/2005		D			400,000	⁽⁹⁾	01/28/2014	Class B common stock	400,000	(10)	0.0000	D	
Employee Stock Option (right to buy) ⁽⁷⁾	\$39.01	12/31/2005		D			1,410	04/01/2007	03/31/2014	Class B common stock	1,410	(10)	0.0000	D	
Employee Stock Option (right to buy) ⁽⁷⁾⁽¹¹⁾	\$35.51	12/31/2005		D			500,000	⁽⁹⁾	07/01/2014	Class B common stock	500,000	(10)	0.0000	D	
Employee Stock Option (right to buy) ⁽⁷⁾	\$35.51	12/31/2005		D			1,000,000	⁽¹²⁾	07/01/2014	Class B common stock	1,000,000	(10)	0.0000	D	
Employee Stock Option (right to buy) ⁽⁷⁾	\$36.92	12/31/2005		D			203	⁽⁹⁾	03/31/2009	Class B common stock	203	(10)	0.0000	I	By Spouse ⁽³⁾

Explanation of Responses:

- Reflects the disposition of 19,730 shares of Class B common stock held directly and 323 shares of Class B common stock held through a 401(k) account since the Reporting Person's last ownership report pursuant to a domestic relations order.
- Disposed of pursuant to a merger between Viacom Inc. and Viacom Merger Sub Inc. (the Merger), in exchange for 0.5 shares of CBS Corporation Class B common stock and 0.5 shares of New Viacom Corp. (New Viacom) Class B common stock for each share of Viacom Class B common stock, with cash in lieu of any fractional shares of CBS Corporation Class B common stock and New Viacom Class B common stock. On January 3, 2006, the first business day following the effective time of the Merger, the opening price of CBS Corporation Class B common stock on the New York Stock Exchange was \$25.60 per share and the opening price of New Viacom Class B common stock on the New York Stock Exchange was \$41.12 per share. Viacom Inc. changed its name to CBS Corporation upon completion of the Merger.
- The Reporting Person disclaims beneficial ownership of these securities and this report shall not be deemed an admission that the Reporting Person is the beneficial owner of such securities for purposes of Section 16 or any other purposes.
- Phantom common stock units are payable in cash following the Reporting Person's retirement or other termination of service pursuant to the CBS Supplemental Employee Investment Fund. Each Phantom common stock unit was the economic equivalent of one share of Viacom Class B common stock.
- In the Merger, each Viacom Class B Phantom Common Stock Unit was deemed to be exchanged for 0.5 CBS Corporation Phantom Class B Common Stock Units and 0.5 New Viacom Class B Phantom Common Stock Units.
- Phantom common stock units are payable in cash following the Reporting Person's retirement or other termination of service pursuant to the Viacom Excess 401(k) Plan for Designated Senior Executives. Each Viacom Class A Phantom common stock unit was the economic equivalent of one share of Viacom Class A common stock and each Viacom Class B Phantom common stock unit was the economic equivalent of one share of Viacom Class B common stock.
- Right to buy under Issuer's long term incentive plan.
- Reflects the transfer by the Reporting Person of the economic interest in employee stock options covering an aggregate of 1,711,557 shares since his last ownership report pursuant to a domestic relations order.
- Current.
- In the Merger, each grant of stock options to buy Viacom Class B common stock was converted into a number of stock options to buy CBS Corporation Class B common stock determined by multiplying the number of outstanding stock options included in the grant before the Merger by 1.273438. The per share exercise price of the converted stock options was determined by dividing the pre-Merger exercise price by 1.273438.
- Right to buy under Issuer's long term incentive plan.
- This option vests in four equal annual installments beginning on July 1, 2005

Remarks:

/s/ Moonves, Leslie

01/04/2006

** 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.

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