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May 15, 2007

Via EDGAR

Kathryn T. Jacobson
Staff Accountant
Division of Corporation Finance
Securities and Exchange Commission
100 F Street, N.E.
Mail Stop 3720
Washington, D.C. 20549

Viacom Inc.
SEC Comment Letter dated May 2, 2007

Dear Ms. Jacobson:

By this letter, I am confirming on behalf of our client, Viacom Inc. (the "Company"), our conversation from earlier today pursuant to which we agreed that the Company will have until May 28, 2007 to respond to the above-referenced comment letter received from the staff of the Securities and Exchange Commission. As we discussed, the Company has been actively preparing its response to the comment letter and requested the additional time in order to complete the review of its response.

If you have any questions concerning the foregoing, please do not hesitate to contact me at the telephone number appearing above.

Very truly yours,

/s/ Stephen T. Giove
Stephen T. Giove
Partner

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