

SHEARMAN & STERLING LLP

599 LEXINGTON AVENUE | NEW YORK | NY | 10022-6069
WWW.SHEARMAN.COM | T +1.212.848.4000 | F +1.212.848.7179

sgiove@shearman.com
212-848-7325

April 13, 2012

Via EDGAR

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

Viacom Inc.
SEC Comment Letter dated March 30, 2012

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 informed you that the Company will file its response to the above-referenced comment letter received from the staff of the Securities and Exchange Commission on or prior to April 27, 2012.

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
STG/mo

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