

STATEMENT OF CHANGES IN BENEFICIAL OWNERSHIP

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

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

OMB APPROVAL	
OMB Number:	3235-0287
Estimated average burden hours per response:	0.5

1. Name and Address of Reporting Person* GORDON SUSAN C			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 <input checked="" type="checkbox"/> Officer (give title below) Other (specify below) SVP, Controller & CAO		
(Last)	(First)	(Middle)	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 Form filed by More than One Reporting Person		
1515 BROADWAY			4. If Amendment, Date of Original Filed (Month/Day/Year)					
(Street) NEW YORK NY 10036								
(City) (State) (Zip)								

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 A common stock	12/31/2005		D		80	D	(1)	0.0000	D	
Class A common stock	12/31/2005		D		675	D	(1)	0.0000	I	By 401(k)
Class B common stock	12/31/2005		D		100	D	(2)	0.0000	D	
Class B common stock	12/31/2005		D		1,903	D	(2)	0.0000	I	By 401(k)

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
Class B Phantom Common Stock Units	(3)	12/31/2005		D			3,182	(3)	(3)	Class B common stock	3,182	(4)	0.0000	D	
Employee Stock Option (right to buy) ⁽⁵⁾	\$15.25	12/31/2005		D			14,000	(6)	08/01/2007	Class B common stock	14,000	(7)	0.0000	D	
Employee Stock Option (right to buy) ⁽⁵⁾	\$41.9375	12/31/2005		D			50,000	(6)	08/01/2009	Class B common stock	50,000	(7)	0.0000	D	
Employee Stock Option (right to buy) ⁽⁵⁾	\$70	12/31/2005		D			5,000	(6)	08/01/2010	Class B common stock	5,000	(7)	0.0000	D	
Employee Stock Option (right to buy) ⁽⁵⁾	\$55.2	12/31/2005		D			40,000	(6)	01/31/2011	Class B common stock	40,000	(7)	0.0000	D	
Employee Stock Option (right to buy) ⁽⁵⁾	\$39.5	12/31/2005		D			60,000	(6)	01/30/2012	Class B common stock	60,000	(7)	0.0000	D	

**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) ⁽⁵⁾	\$51.48	12/31/2005		D			25,000	(6)	03/20/2012	Class B common stock	25,000	(7)	0.0000	D	
Employee Stock Option (right to buy) ⁽⁵⁾	\$37.38	12/31/2005		D			55,520	(8)	01/26/2013	Class B common stock	55,520	(7)	0.0000	D	
Employee Stock Option (right to buy) ⁽⁵⁾	\$39.33	12/31/2005		D			75,000	(6)	01/29/2013	Class B common stock	75,000	(7)	0.0000	D	
Employee Stock Option (right to buy) ⁽⁵⁾	\$40.39	12/31/2005		D			75,000	(6)	01/28/2014	Class B common stock	75,000	(7)	0.0000	D	

Explanation of Responses:

- 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 A common stock and 0.5 shares of New Viacom Corp. (New Viacom) Class A common stock for each share of Viacom Class A common stock, with cash in lieu of any fractional shares of CBS Corporation Class A common stock and New Viacom Class A common stock. On January 3, 2006, the first business day following the effective time of the Merger, the opening price of CBS Corporation Class A common stock on the New York Stock Exchange was \$25.60 per share and the opening price of New Viacom Class A common stock on the New York Stock Exchange was \$40.00 per share. Viacom Inc. changed its name to CBS Corporation upon completion of the Merger.
- 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.
- 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.
- 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.
- Right to buy under Issuer's long term incentive plan.
- 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.
- This option vests in four equal annual installments beginning on January 26, 2006.

Remarks:

/s/ Gordon, Susan C.

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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