## FORM 4

obligations may continue. See Instruction 1(b).

Check this box if no longer subject to Section 16. Form 4 or Form 5

## UNITED STATES SECURITIES AND EXCHANGE COMMISSION

Washington, I	D.C.	20549
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<b>STATEMENT</b>	OF CHANGES	IN BENEFICIAL	<b>OWNERSHIP</b>

OMB APPROVAL OMB Number: Estimated average burden hours per response: 0.5

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*  REDSTONE SUMNER M															5. Relationship of Reporting Person(s) to Issuer (Check all applicable)							
															Direct	or	X	10% O	wner			
(Last) (First) (Middle) 1515 BROADWAY						3. Date of Earliest Transaction (Month/Day/Year) 03/16/2007									X	Office below	r (give title )		Other ( below)	specify		
																(	Chairman of the Board					
(Street)						4. If Amendment, Date of Original Filed (Month/Day/Year)										6. Individual or Joint/Group Filing (Check Applicable Line)						
NEW YO	ORK N	TY :	10036												<ul><li>X Form filed by One Reporting Person</li></ul>					on		
(City)	(\$	State)	(Zip)													Form filed by More than One Reporting Person						
	Table I - Non-Derivative Securities Acquired, Disposed of, or Beneficially Owned																					
1 Title of 9	Security (Ins		101	2. Trans		_	2A. Deei		<u> </u>	3.	,,o,		rities Acqui			5. Amou		6. Ov	vnership	7. Nature		
1. Title of Security (Instr. 3)  2. Transa Date (Month/D					ar)   i	Execution Date, if any (Month/Day/Yea		e,			Dispose	ed Of (D) (Instr. 3, 4		nd	Securities Beneficially Owned Following		Form: Direct (D) or Indirect (I) (Instr. 4)		of Indirect Beneficial Ownership			
										Code	v	Amount	(A) (D)	Price	.		orted nsaction(s) tr. 3 and 4)			(Instr. 4)		
	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. Deemd Execution if any (Month/Da	Date,		Transaction Code (Instr.		n of E		6. Date Exercisable Expiration Date (Month/Day/Year)			7. Title and Amount of Securities Underlying Derivative Secur (Instr. 3 and 4)		Der Sec	. Price of Perivative Pecurity Pecurity Pecurity	9. Number derivative Securities Beneficiall Owned Following Reported Transactio (Instr. 4)	у	10. Ownership Form: Direct (D) or Indirect (I) (Instr. 4)	11. Nature of Indirect Beneficial Ownership (Instr. 4)		
					Code	v	(A)	(D)	Date Exe	e rcisable	Ex Da	piration te	Title	Amount or Number of Shares								
Class B Phantom Common Stock	(1)	03/16/2007			S <sup>(2)</sup>			718		(1)		(1)	Class B Common Stock	718	\$	\$40.1	0		D			

## **Explanation of Responses:**

- 1. Each Viacom Class B Phantom Common Stock Unit is the economic equivalent of one share of the Issuer's Class B common stock.
- 2. The Class B Phantom Common Stock Units were deemed sold in connection with a publicly announced restructuring of the Reporting Person's deferred compensation arrangements with CBS Corporation (CBS). Prior to such event, CBS had been the obligor under such Class B Phantom Common Stock Units.

## Remarks:

By: Michael D. Fricklas, Attorney-in-Fact

03/20/2007

\*\* Signature of Reporting Person

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.

Persons who respond to the collection of information contained in this form are not required to respond unless the form displays a currently valid OMB Number.