FORM 4

UNITED STATES SECURITIES AND EXCHANGE COMMISSION

Washington, D.C. 20549

STATEMENT	OF CHANGES	IN BENEFICIAL	OWNERSHIP

OMB APPRO	DVAL
OMB Number:	3235-0287
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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

1. Name and Address of Reporting Person* <u>ABRAMS GEORGE S</u>					2. Issuer Name and Ticker or Trading Symbol Viacom Inc. [VIA, VIAB]										lationship o ck all applic Director			on(s) to Issu 10% Ov				
(Last) (First) (Middle) 1515 BROADWAY					3. Date of Earliest Transaction (Month/Day/Year) 01/31/2007										Officer below)	(give title		Other (s below)	pecify			
(Street) NEW Y(Y state)	10036 (Zip)		4.	4. If Amendment, Date of Original Filed (Month/Day/Year)										dividual or Joint/Group Filing (Check Applicable Form filed by One Reporting Person Form filed by More than One Reporting Person						
1. Title of Security (Instr. 3) 2. Trans Date				sactio				quired, Disposed of, or Be 3. Transaction Code (Instr.) 8) 4. Securities Acqui Disposed Of (D) (In			ed (A)	or	5. Amount of Securities Beneficially Owned Following		Form: Direct (D) or Indirect		7. Nature of Indirect Beneficial Ownership					
						,		Code	v	Am	nount	(A) c	r F	rice	Reported Transacti (Instr. 3 a	on(s)			(Instr. 4)			
Class B Common Stock 01/3:					1/20	/2007		М		1	1,325(1)			(1)	17,951		D					
Class B Common Stock															10	00			As Γrustee ⁽²⁾			
			Table II -	Deriva												Owned						
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		6. Date Exercisabl Expiration Date (Month/Day/Year)			ble and 7. Title and Amount of		curity	8. Price of Derivative Security (Instr. 5)	9. Numbe derivative Securities Beneficia Owned Following Reported	e s Illy	10. Ownership Form: Direct (D) or Indirect (I) (Instr. 4)	11. Nature of Indirect Beneficial Ownership (Instr. 4)			
				C	Code	v	(A)	(D)	Date Exercis	able	Expi Date	iration	Title	or Nu of	nount imber ares		Transaction(s) (Instr. 4)					
Director Stock Option (Right to Buy) ⁽³⁾	\$40.67	01/31/2007			A		3,171		(4)		(4)		01/31/2017		Class B Common Stock		,171	(3)	3,171		D	
Restricted Share Units ⁽⁵⁾	(1)	01/31/2007			M			1,325	(1)	(1)		(1)		(1)	Class B Common Stock 1,3		,325	(5)	0		D	
Restricted Share Units ⁽⁵⁾	\$0.00	01/31/2007			A		1,352		01/31/2	008 ⁽⁶⁾		(6)	Class B Common Stock	1	,352	(5)	1,352	2	D			

Explanation of Responses:

- 1. Shares of the Issuer's Class B common stock were issued to the Reporting Person on January 31, 2007 upon vesting of previously granted Restricted Share Units. On January 31, 2007, the closing price of the Issuer's Class B Common stock on the New York Stock Exchange was \$40.67 per share.
- 2. 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.
- 3. Granted under the Viacom Inc. 2006 Stock Option Plan for Outside Directors for no consideration.
- 4. These options vest annually in three equal installments beginning on January 31, 2008.
- 5. Granted under the Viacom Inc. 2006 RSU Plan for Outside Directors for no consideration.
- 6. The Restricted Share Units will vest on January 31, 2008 and will be settled by delivery of a corresponding number of shares of the Issuer's Class B common stock upon vesting, unless the Reporting Person has elected to defer settlement.

Remarks:

By: Michael D. Fricklas, Attorney-in-Fact 02/02/2007

** 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.

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.