

November 1, 2007

VIA EDGAR, FAX AND FEDERAL EXPRESS

Mr. Kyle Moffatt
Securities and Exchange Commission
Division of Corporation Finance
100 F Street NE
Washington, DC 20549

**Re: Viacom Inc.
 Form 10-K for Fiscal Year Ended December 31, 2006
 Filed March 1, 2007
 File No. 1-32686**

Dear Mr. Moffatt:

On behalf of our client, Viacom Inc. (“Viacom” or the “Company”), set forth below are supplemental responses to the Company’s letter to the staff (the “Staff”) of the Securities and Exchange Commission (the “Commission”) dated October 15, 2007.

1. The Company represents that it has analyzed the expected losses and expected residual returns relative to its investment in DW Funding L.L.C. (“DW Funding”) in accordance with paragraph 14 of FASB Interpretation No. 46 “Consolidation of Variable Interest Entities” (“FIN 46”). The Company further represents that it does not expect to absorb the majority of the expected losses or expected residual returns of DW Funding and therefore is not the primary

**Confidential Treatment of Limited Portions of
Supplemental Response No. 3 Requested by
Viacom Inc. Pursuant to Rule 83**

ABU DHABI | BEIJING | BRUSSELS | DÜSSELDORF | FRANKFURT | HONG KONG | LONDON | MANNHEIM | MENLO PARK
MUNICH | NEW YORK | PARIS | ROME | SAN FRANCISCO | SÃO
PAULO | SINGAPORE | TOKYO | TORONTO | WASHINGTON, DC

SHEARMAN & STERLING LLP IS A LIMITED LIABILITY PARTNERSHIP ORGANIZED IN THE UNITED STATES UNDER THE LAWS OF THE STATE OF DELAWARE, WHICH LAWS LIMIT THE PERSONAL LIABILITY OF PARTNERS.

beneficiary. As a result, the Company concluded that it was not required to consolidate DW Funding upon sale of its 51% interest to Soros and Dune.

2. The Company represents that the annual interest rates on the Mezzanine A Credit Agreement and Mezzanine B Credit Agreement of DW Funding approximate market interest rates for such securities, evaluated on a standalone basis, when issued.

3. "CONFIDENTIAL TREATMENT REQUESTED BY VIACOM INC. PURSUANT TO RULE 83." In addition, the Company represents that Marathon Funding L.L.C. and Melrose 2 L.L.C. would also bear proportionate funding responsibility, without indemnification by Viacom, in the event a film's production was terminated prior to completion.

4. The Company has considered the put rights held by certain film fund arrangements (i.e., Marathon Funding L.L.C.) in evaluating its accounting for such arrangements. The Company does not believe the existence of such put rights would result in treatment of the film fund arrangements as a financing due to the duration of the put rights, which generally do not become exercisable until five years after the closing of the film fund, and the fact that such put rights are exercisable at the then fair value of the underlying films. As a result, the film funds bear the full risks and rewards of ownership of the acquired film rights.

5. The Company believes the film fund arrangements were not material for all periods presented for purposes of disclosing detailed terms, accounting models, or financial statement impacts. In future filings, however, the Company will disclose all such matters to the extent material in the context of the Company's financial statements.

* * * *

We hereby acknowledge on behalf of the Company that:

- The Company is responsible for the adequacy and accuracy of the disclosure in the filings;
- Staff comments or changes to disclosure in response to Staff comments do not foreclose the Commission from taking any action with respect to the filings; and
- The Company may not assert Staff comments as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States.

**Confidential Treatment of Limited Portions of the
Supplemental Response No. 3 Requested by
Viacom Inc. Pursuant to Rule 83**

November 1, 2007

If you have any questions concerning the matters referred to in this letter, please call the undersigned at (212) 848-7325.

Sincerely,

/s/ Stephen T. Giove

Stephen T. Giove

cc: Kathryn Jacobson, Securities and Exchange Commission
Larry Spigel, Assistant Director, Securities and Exchange Commission
Philippe P. Dauman, President and Chief Executive Officer
Thomas E. Dooley, Senior Executive Vice President, Chief Administrative
Officer and Chief Financial Officer
Jacques Tortoroli, Senior Vice President, Controller and Chief Accounting
Officer
Michael D. Fricklas, Executive Vice President, General Counsel and Secretary
Frederic V. Salerno, Chairman of the Audit Committee
James O'Shaughnessy, PricewaterhouseCoopers LLP
Rudy Licciardi, PricewaterhouseCoopers LLP

**Confidential Treatment of Limited Portions of the
Supplemental Response No. 3 Requested by
Viacom Inc. Pursuant to Rule 83**