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FORM 4

UNITED STATES SECURITIES AND EXCHANGE COMMISSION

Washington, D.C. 20549

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

Filed pursuant to Section 16(a) of the Securities Exchange Act of 1934

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					or Se	ectior	n 30(h)	of the I	nvestme	nt Co	mpany Act o	of 194	40									
1. Name and Address of Reporting Person [*] NAIRI INC						2. Issuer Name and Ticker or Trading Symbol <u>VIACOM INC</u> [VIA, VIAB]										5. Relationship of Reporting Person(s) to Issuer (Check all applicable) X Director X 10% Owner						
(Last) 200 ELM	(Fi I STREET	rst) (Middle)			Date of Earliest Transaction (Month/Day/Year) /31/2005										Offic below	er (give title w)		Other below)	(specify		
(Street) DEDHAI	M M	A (02026		= 4. lf /	f Amendment, Date of Original Filed (Month/Day/Year)									6. Individual or Joint/Group Filing (Check J Line) Form filed by One Reporting Per X Form filed by More than One Re Person					on		
(City)	(State) (Zip)																					
	Table I - Non-Derivative Securities Acquired, Disposed of, or Beneficially Owned 1. Title of Security (Instr. 3) 2. Transaction 2A. Deemed 3. 4. Securities Acquired (A) or 5. Amount of 6. Ownership 7. Nature																					
				Date	action Day/Year)	Exe if a	A. Deemed xecution Date, any /onth/Day/Year)		3. Transaction Code (Instr. 8)		4. Securities Acquired Disposed Of (D) (Instr.					5. Amount of Securities Beneficially Owned Following Reported		6. Ownership Form: Direct (D) or Indirect (I) (Instr. 4)		7. Nature of Indirect Beneficial Ownership (Instr. 4)		
									Code	v	Amount		(A) or (D)			Transa (Instr.	action(s) 3 and 4)					
	ommon sto				/2005				D ⁽¹⁾		93,658,8			┢			0.0000		D ⁽²⁾			
					/2005				D ⁽³⁾		79,619,0				(3)		0.0000	000 D ⁽²⁾				
		Ta									osed of, onvertib					wned						
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. Transac Code (Ir 8)			rative rities ired r osed) 1. 3, 4	6. Date E Expiratio (Month/I	on Dat		7. Title and Amount of Securities Underlying Derivative Security (Instr and 4)		str. 3	Der Sec (Ins	. Price of lecrivative lecurity nstr. 5)	9. Number of derivative Securities Beneficially Owned Following Reported Transaction (Instr. 4)	Owners Form: Direct (or Indir (I) (Instr	Ownership	11. Nature of Indirect Beneficial Ownership (Instr. 4)		
	Code V					v	(A)	(D)	Date Exercisa		Expiration Date	Title	or Nun of	ount nber res								
1. Name an <mark>NAIRI</mark>		Reporting Person*																				
						-																
(Last) 200 ELM	I STREET	(First)	(Mid	dle)																		
(Street) DEDHAI	M	MA	020	26		_																
(City)		(State)	(Zip))																		
		Reporting Person [*]	S INC /	<u>MD/</u>																		
(Last) 200 ELM	I STREET	(First)	(Mid	dle)																		
(Street) DEDHAI	М	МА	100	00		_																
(City)		(State)	(Zip))																		

Explanation of Responses:

1. 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. The Reporting Person's disposition of Viacom Class A common stock and Viacom Class B common stock in the merger is exempt pursuant to Rule 16b-3(e) and Rule 16b-7.

2. These securities are owned directly by NAIRI Inc., but may also be deemed to be beneficially owned by NAIRI's parent corporation, National Amusements, Inc.

3. 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. The Reporting Person's disposition of Viacom Class A common stock and Viacom Class B common stock in the merger is exempt pursuant to Rule 16b-3(e) and Rule 16b-7. **Remarks:**

> By: /s/ Richard J. Sherman, 01/04/2006 Vice President By: /s/ Richard J. Sherman, Vice President ** Signature of Reporting Person

01/04/2006

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.