

**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                                 |           |
|--|-----------|
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|   |         |          |   |  |  |  |  |  |
|---|---------|----------|---|--|--|--|--|--|
| 1. Name and Address of Reporting Person*<br><b>GORDON SUSAN C</b> |         |          | 2. Issuer Name and Ticker or Trading Symbol<br><b>VIACOM INC [ CBS, CBS.A ]</b> |  |  | 5. Relationship of Reporting Person(s) to Issuer<br>(Check all applicable)<br>Director 10% Owner<br><input checked="" type="checkbox"/> Officer (give title below) Other (specify below)<br><b>SVP, Controller &amp; CAO</b> |  |  |
| (Last)  | (First) | (Middle) | 3. Date of Earliest Transaction (Month/Day/Year)<br><b>12/31/2005</b>           |  |  | 6. Individual or Joint/Group Filing (Check Applicable Line)<br><input checked="" type="checkbox"/> Form filed by One Reporting Person<br>Form filed by More than One Reporting Person  |  |  |
| 51 WEST 52ND STREET   |         |          | 4. If Amendment, Date of Original Filed (Month/Day/Year)                        |  |  |  |  |  |
| (Street)<br><b>NEW YORK NY 10019</b>                              |         |          |   |  |  |  |  |  |
| (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 |   |  |   |
| CBS Class A common stock        | 12/31/2005                           |  | A                              |   | 40  | A          | (1)   | 40  | D  |   |
| CBS Class A common stock        | 12/31/2005                           |  | A                              |   | 337   | A          | (1)   | 337   | I  | By 401(k)   |
| CBS Class B common stock        | 12/31/2005                           |  | A                              |   | 50  | A          | (2)   | 50  | D  |   |
| CBS Class B common stock        | 12/31/2005                           |  | A                              |   | 951   | A          | (2)   | 951   | 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)  | 01/03/2006                           |  | A                              |   | 1,591  |     | (3)  | (3)             | CBS Class B common stock  | 1,591                                      | (4)  | 1,591   | D  |       |
| Employee Stock Option (right to buy) <sup>(5)</sup> | \$11.9755  | 01/03/2006                           |  | A                              |   | 17,828   |     | (6)  | 08/01/2007      | CBS Class B common stock  | 17,828                                     | (7)  | 17,828  | D  |       |
| Employee Stock Option (right to buy) <sup>(5)</sup> | \$32.9326  | 01/03/2006                           |  | A                              |   | 63,671   |     | (6)  | 08/01/2009      | CBS Class B common stock  | 63,671                                     | (7)  | 63,671  | D  |       |
| Employee Stock Option (right to buy) <sup>(5)</sup> | \$54.9694  | 01/03/2006                           |  | A                              |   | 6,367  |     | (6)  | 08/01/2010      | CBS Class B common stock  | 6,367                                      | (7)  | 6,367   | D  |       |
| Employee Stock Option (right to buy) <sup>(5)</sup> | \$43.3473  | 01/03/2006                           |  | A                              |   | 50,937   |     | (6)  | 01/31/2011      | CBS Class B common stock  | 50,937                                     | (7)  | 50,937  | D  |       |
| Employee Stock Option (right to buy) <sup>(5)</sup> | \$31.0184  | 01/03/2006                           |  | A                              |   | 76,406   |     | (6)  | 01/30/2012      | CBS Class B common stock  | 76,406                                     | (7)  | 76,406  | 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) <sup>(5)</sup> | \$40.426   | 01/03/2006                           |  | A                              |   | 31,835   |     | (6)  | 03/20/2012      | CBS Class B common stock  | 31,835                     | (7)  | 31,835   | D   |  |
| Employee Stock Option (right to buy) <sup>(5)</sup> | \$29.3537  | 01/03/2006                           |  | A                              |   | 70,701   |     | (8)  | 01/26/2013      | CBS Class B common stock  | 70,701                     | (7)  | 70,701   | D   |  |
| Employee Stock Option (right to buy) <sup>(5)</sup> | \$30.8849  | 01/03/2006                           |  | A                              |   | 95,507   |     | (6)  | 01/29/2013      | CBS Class B common stock  | 95,507                     | (7)  | 95,507   | D   |  |
| Employee Stock Option (right to buy) <sup>(5)</sup> | \$31.7173  | 01/03/2006                           |  | A                              |   | 95,507   |     | (6)  | 01/28/2014      | CBS Class B common stock  | 95,507                     | (7)  | 95,507   | D   |  |

**Explanation of Responses:**

- Acquired pursuant to a merger between CBS Corporation (formerly know as Viacom Inc.) and Viacom Merger Sub Inc. (the Merger), in which each share of Viacom Class A common stock was exchanged 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 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 (CBS) upon completion of the Merger.
- Acquired pursuant to a merger between CBS Corporation (formerly know as Viacom Inc.) and Viacom Merger Sub Inc. (the Merger), in which each share of Viacom Class B common stock was exchanged 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 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 (CBS) 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 Issuer's Excess 401(k) Plan for Designated Senior Executives. Each CBS Corporation Class A Phantom common stock unit is the economic equivalent of one share of CBS Corporation Class A common stock and each CBS Corporation Class B Phantom common stock unit is the economic equivalent of one share of CBS Corporation 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 Class B Phantom 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.
- These options vest 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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