

UNITED STATES SECURITIES AND EXCHANGE COMMISSION WASHINGTON, D.C. 20549

Mail Stop 3720

May 21, 2008

VIA U.S. MAIL AND FAX (212) 846-1640

Mr. Thomas E. Dooley Executive Vice President and Chief Financial Officer Viacom Inc. 1515 Broadway New York, NY 10036

Re: Viacom Inc.

Form 10-K for Fiscal Year Ended December 31, 2007

Filed February 28, 2008

File No. 1-32686

Dear Mr. Dooley:

We have completed our review of your Form 10-K and related filings and do not, at this time, have any further comments.

Sincerely,

Larry Spirgel Assistant Director

cc: Stephen Giove, Shearman & Sterling LLP