

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* DAUMAN PHILIPPE P (Last) (First) (Middle) 51 WEST 52ND STREET (Street) NEW YORK NY 10019 (City) (State) (Zip)	2. Issuer Name and Ticker or Trading Symbol VIACOM INC [CBS, CBS.A]	5. Relationship of Reporting Person(s) to Issuer (Check all applicable) <input checked="" type="checkbox"/> Director 10% Owner Officer (give title below) Other (specify below)
	3. Date of Earliest Transaction (Month/Day/Year) 12/31/2005	
	4. If Amendment, Date of Original Filed (Month/Day/Year)	6. Individual or Joint/Group Filing (Check Applicable Line) <input checked="" type="checkbox"/> Form filed by One Reporting Person Form filed by More than One Reporting Person

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 B common stock	12/31/2005		A		2,500	A	(1)	2,500	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
Director Stock Option (right to buy) ⁽²⁾	\$43.7792	01/03/2006		A		4,886		(3)	05/04/2010	CBS Class B common stock	4,886	(4)	4,886	D	
Director Stock Option (right to buy) ⁽²⁾	\$54.9694	01/03/2006		A		1,465		(3)	08/01/2010	CBS Class B common stock	1,465	(4)	1,465	D	
Director Stock Option (right to buy) ⁽²⁾	\$43.3473	01/03/2006		A		1,465		(3)	01/31/2011	CBS Class B common stock	1,465	(4)	1,465	D	
Director Stock Option (right to buy) ⁽²⁾	\$31.4032	01/03/2006		A		1,465		(3)	01/31/2012	CBS Class B common stock	1,465	(4)	1,465	D	
Director Stock Option (right to buy) ⁽²⁾	\$30.2724	01/03/2006		A		1,465		(3)	01/31/2013	CBS Class B common stock	1,465	(4)	1,465	D	
Director Stock Option (right to buy) ⁽²⁾	\$31.6467	01/03/2006		A		1,954		(5)	01/31/2014	CBS Class B common stock	1,954	(4)	1,954	D	
Director Stock Option (right to buy) ⁽²⁾	\$29.3222	01/03/2006		A		1,954		(6)	01/31/2015	CBS Class B common stock	1,954	(4)	1,954	D	
Restricted Share Units ⁽⁷⁾	(8)	01/03/2006		A		763		(8)	(8)	CBS Class B common stock	763	(9)	763	D	

Explanation of Responses:

1. 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.

2. Right to buy under Issuer's stock option plan for outside directors.

3. Current.

4. In the Merger, each grant of stock options to buy Viacom Class B common stock was converted into an equal number of stock options to buy CBS Corporation Class B common stock and New Viacom Class B common stock determined by multiplying the number of outstanding stock options included in the grant before the Merger by 0.488609. The per share exercise price of the converted stock options was determined by dividing the pre-Merger exercise price by 1.273438 for the CBS options and by 0.792802 for the New Viacom options.

5. These options vest in three equal annual installments beginning on January 31, 2005.

6. These options vest in three equal annual installments beginning on January 31, 2006.

7. Granted under the Issuer's 2005 RSU Plan for Outside Directors.

8. The Restricted Share Units will vest May 26, 2006 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.

9. In the Merger, each grant of Restricted Share Units of Viacom Class B common stock was converted into an equal number of Restricted Share Units of CBS Corporation Class B common stock and Restricted Share Units of New Viacom Class B common stock determined by multiplying the number of restricted share units included in the grant before the Merger by 0.488609.

Remarks:

By: /s/ Angeline C. Straka,
Attorney-in-fact

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.

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.