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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).

1. Name and Address of Reporting Person

STATEMENT OF CHANGES IN BENEFICIAL OWNERSHIP

Filed pursuant to Section 16(a) of the Securities Exchange Act of 1934 or Section 30(h) of the Investment Company Act of 1940

2. Issuer Name and Ticker or Trading Symbol

	JVAL									
OMB Number:	3235-0287									
Estimated average burden										
hours per response:	0.5									

	hours per response:	0.5
5. Relationship of R (Check all applicabl	eporting Person(s) to Issuer e)	

ANDELMAN DAVID R				<u>VIACOM INC</u> [VIA, VIAB]							Director	10% O	-		
(Last) 1515 BROADV	(First) VAY	(Middle)		3. Date of Earliest Transaction (Month/Day/Year) 04/01/2005							Officer (give title below)	Other (specify below)			
(Street) NEW YORK NY 10036 (City) (State) (Zip)					4. If Amendment, Date of Original Filed (Month/Day/Year)						 6. Individual or Joint/Group Filing (Check Applicable Line) X Form filed by One Reporting Person Form filed by More than One Reporting Person 				
		Table I - Non	-Derivat	ive S	ecurities Acqu	uired,	Dis	oosed of,	or Ben	eficially	Owned				
Date		2. Transact Date (Month/Day	Execution Date,		3. Transaction Code (Instr. 8)					5. Amount of Securities Beneficially Owned Following	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	Reported Transaction(s) (Instr. 3 and 4)		(1150.4)		
					urities Acquir ls, warrants, o					-	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. Transa Code (8)		5. Nu of Deriv Secu Acqu (A) of Dispo of (D) (Instr and 5	rities ired r osed) : 3, 4	6. Date Exerc Expiration Da (Month/Day/)	ate	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				
Phantom Class A Common Stock Units	\$0.00 ⁽¹⁾	04/01/2005		A		334		(1)	(1)	Class A common stock	334	\$35.1	3,904	D	
Phantom Class B Common Stock Units	\$0.00 ⁽¹⁾	04/01/2005		A		337		(1)	(1)	Class B common stock	337	\$34.87	3,933	D	

Explanation of Responses:

1. Reporting Person has elected to defer payment of Board retainer and fees pursuant to Viacom's deferred compensation arrangement for directors. Deferred amounts (including any cash dividends credited during the previous quarter) are deemed invested quarterly in the number of Phantom Common Stock Units equal to the number of shares of Class A and Class B Common Stock that such amounts would have purchased when converted. Phantom Common Stock Units are paid out after the Director's retirement from the Board and are settled in cash.

Remarks:

<u>/s/ Andelman, David R.</u>

04/04/2005

** 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.