Instruction 1(b).

FORM 4

Check this box if no longer subject to Section 16. Form 4 or Form 5 obligations may continue. See

UNITED STATES SECURITIES AND EXCHANGE COMMISSION

Washington, D.C. 20549

STATEMENT OF CHANGES IN BENEFICIAL OWNERSHIP

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	Filed nur	suant t	o Section	16(a)	of the Securitie	s Evch	ange Act	of 193/
	i lica pai	Judin 1	o occuon	$\pm o(a)$	or the occurrent	J LACIN	unge Aci	01 1337
	or	Section	on 30(h) of	the I	nvestment Com	npany A	ct of 194	0

OMB APPROVAL									
OMB Number:	3235-0287								
Estimated average burden									
hours per response: 0									

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1	nd Address of DROLI JA		2. Issuer Name and Ticker or Trading Symbol Viacom Inc. [VIA, VIAB]								eck all appli Directo	cable) or	10% Ow		ner				
						3. Date of Earliest Transaction (Month/Day/Year) 05/24/2006								helow)	(give title Other below) r VP, Controller and CA		below)		
(Street) NEW YORK NY 10036 (City) (State) (Zip)					4. 1	4. If Amendment, Date of Original Filed (Month/Day/Year)							Lin	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-Derivative Securities Acquired, Disposed of, or Beneficially Owned																			
1. Title of Security (Instr. 3) 2. Transac Date (Month/Da						Execution Date,		Code (Transaction Disposed Of (D) (Instr. 3 Code (Instr. 5)			Securitie Benefici Owned F	Securities For Beneficially (D		: Direct r Indirect str. 4)	7. Nature of Indirect Beneficial Ownership (Instr. 4)			
								Code	v	Amount	(A) or (D)	Price	Transaci (Instr. 3	tion(s)	on(s)		(111501.4)		
	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 I if any (Month/Day	Date,	4. Transaction Code (Instr 8)		n of		6. Date Exercisable and Expiration Date (Month/Day/Year)		•	7. Title and Am of Securities Underlying Derivative Secu (Instr. 3 and 4)		8. Price of Derivative Security (Instr. 5)	9. Number derivative Securities Beneficiall Owned Following Reported Transactio (Instr. 4)	Ownersh Form: Direct (D or Indire (I) (Instr.	Ownership	Beneficial Ownership t (Instr. 4)	
					Code	v	(A)	(D)	Date Exercisab		Expiration Date	Title	Amount or Number of Shares						
Employee Stock Option (Right to Buy) ⁽¹⁾	\$36.78	05/24/2006			A		47,468		(2)	C	05/24/2014	Class B Common Stock	47,468	(1)	47,468	В	D		

Explanation of Responses:

- 1. Right to buy under the Viacom Inc. 2006 Long-Term Management Incentive Plan.
- 2. These options vest annually in four equal installments beginning in 2007.

Remarks:

/s/ Tortoroli, Jacques

05/25/2006

** 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.