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FORM 4

UNITED STATES SECURITIES AND EXCHANGE COMMISSION

Washington, D.C. 20549

	Check this box if no longer subject to
1	Section 16. Form 4 or Form 5
	obligations may continue. See
	Instruction 1(b).

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

	OVAL
OMB Number:	3235-0287
Estimated average bu	rden
hours ner resnonse.	05

1. Name and Addre			ier Name and Ticke 7 Viacom Corj					5. Relationship of Reporting Person(s) to Issuer (Check all applicable) X Director 10% Owner					
(Last) 1515 BROADW	(First) VAY	(Middle)		e of Earliest Transa 3/2006	ction (M	onth/E	Day/Year)		Officer (give title below)	Other below	(specify)		
(Street) NEW YORK	NY	4. If A	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				
(City)	(State)	(Zip)			<u> </u>								
Table I - Non-Derivative Securities Acquired, Disposed of, or Beneficially Owned													
Date			2. Transaction Date (Month/Day/Year)	Execution Date,		3.4. Securities Acquired (Disposed Of (D) (Instr. 3 5)3.5.			5. Amount of Securities Beneficially Owned Following Reported	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	Transaction(s) (Instr. 3 and 4)		(1150.4)	

Table II - Derivative Securities Acquired, Disposed of, or Beneficially Owned (e.g., puts, calls, warrants, options, convertible securities)

(cigi, puto, builo, warranto, optiono, 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. 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/Y	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				
Class A Phantom Common Stock Units	(1)	01/03/2006		A		34		(1)	(1)	Class A Common Stock	34	\$41.54	9,781	D	
Class B Phantom Common Stock Units	(1)	01/03/2006		А		34		(1)	(1)	Class B Common Stock	34	\$41.59	9,962	D	

Explanation of Responses:

1. Represents cash dividends and interest credited during the previous quarter on director compensation previously deferred pursuant to the former Viacom Inc. (now CBS Corporation) deferred compensation arrangement for directors. These amounts are deemed invested quarterly in a 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 on the day they are deemed invested. Phantom Common Stock Units are paid out after the Director's retirement from the Board and are settled in cash.

Remarks:

By: Michael D. Fricklas, Attorney-in-Fact

01/05/2006

Date

** Signature of Reporting Person

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.