FORM 3

UNITED STATES SECURITIES AND EXCHANGE COMMISSION

Washington, D.C. 20549

INITIAL STATEMENT OF BENEFICIAL OWNERSHIP OF **SECURITIES**

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

1. Name and Address of Reporting Person* MCHALE JUDITH 2. Date of Requiring (Month/Date) 12/04/20				nent	3. Issuer Name and Ticker or Trading Symbol ViacomCBS Inc. [VIACA, VIAC]								
(Last) (First) (Middle) 1515 BROADWAY					Relationship of Reporting Person(s) (Check all applicable) X Director 10			(s) to Issuer		5. If Amendment, Date of Original Filed (Month/Day/Year)			
(Street) NEW YORK		10036				Officer (give title below)	Other (spe below)	ecify	Individual or Joint/Group Filing (Check Applicable Line) X Form filed by One Reporting Person Form filed by More than One				
(City)	(State)	(Zip)								Reporting Pe			
Table I - Non-Derivative Securities Beneficially Owned													
1. Title of Security (Instr. 4)					2. Amount of Securities Beneficially Owned (Instr. 4) 3. Ownership Form: Direct (D) or Indirect (I) (Instr. 5)		ct (D) (4. Nature of Indirect Beneficial Ownership (Instr. 5)					
Table II - Derivative Securities Beneficially Owned (e.g., puts, calls, warrants, options, convertible securities)													
Expira				. Date Exercisable and expiration Date Month/Day/Year)		itle and Amount of Securit Ierlying Derivative Securit	ty (Instr. 4) Conv		cise	5. Ownership Form:	6. Nature of Indirect Beneficial Ownership (Instr. 5)		
			Date Exercisable	Expiratior Date	n Title	e	Amount or Number of Shares	Price of Derivati Security	ive	Direct (D) or Indirect (I) (Instr. 5)			

Explanation of Responses:

Remarks:

Exhibit Index: Exhibit 24.1 - Power of Attorney

No securities are beneficially owned.

/s/ Christa A. D'Alimonte, Attorney-in-Fact for Judith

McHale

** Signature of Reporting Person Date

12/06/2019

Reminder: Report on a separate line for each class of securities beneficially owned directly or indirectly.

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.

^{*} If the form is filed by more than one reporting person, see Instruction 5 (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).

POWER OF ATTORNEY

KNOW ALL PERSONS BY THESE PRESENTS that the undersigned hereby constitutes and appoints Christa A. D'Alimonte to be his or her true and lawful attorney-in-fact and agent to execute and file for and on behalf of the undersigned (i) any reports on Forms 3, 4, 5 and, if applicable, 144 (including any amendments thereto and any successors to such Forms) with respect to ownership of securities of ViacomCBS Inc. (the "Company") that the undersigned may be required to file with the Securities and Exchange Commission in accordance with Section 16(a) of the Securities Exchange Act of 1934 and the rules thereunder and/or Rule 144 under the Securities Act of 1933, and (ii) as necessary, any other documents necessary or appropriate to obtain codes and passwords enabling the undersigned to file such reports electronically.

The undersigned acknowledges that the foregoing attorney-in-fact, in serving in such capacity at the request of the undersigned, is not assuming, nor is the Company assuming, any of the undersigned's responsibilities to comply with Section 16 of the Securities Exchange Act of 1934 and/or Rule 144 under the Securities Act of 1933.

This Power of Attorney shall remain in full force and effect until the undersigned is no longer required to file Forms 3, 4, 5 and, if applicable, 144 with respect to the undersigned's holdings and transactions in securities issued by the Company, unless earlier revoked by the undersigned in a signed writing delivered to the foregoing attorney-in-fact. This Power of Attorney also serves to revoke and replace as of the date hereof, any prior Power of Attorney executed by the undersigned with respect to the ownership of securities of the Company.

IN WITNESS WHEREOF, the undersigned has caused this Power of Attorney to be executed as of this 4th day of December, 2019.

/s/ Judith McHale
Name: Judith McHale