FORM 4

UNITED STATES SECURITIES AND EXCHANGE COMMISSION

Washington, D.C. 20549

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STATEMENT	OF CHANGE	ES IN BE	ENEFICIAL	OWNERSH	ΙP

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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

1. Name and Address of Reporting Person* ABRAMS GEORGE S					2. Issuer Name and Ticker or Trading Symbol New Viacom Corp. [VIA, VIAB]									5. Relationship of Reporting Person(s) to Issuer (Check all applicable) X Director 10% Owner				
(Last) 1515 BR0	(Fir	st) (Middle)			3. Date of Earliest Transaction (Month/Day/Year) 12/31/2005									Officer (give title Other (sp below)			
(Street) NEW YORK NY 10036					4. 11	f Ame	ndment,	Date	of Original	Filed	(Month/Day		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)	(Sta		Zip)	n-Dariy	vativ		curitio	<u>ς</u> Δ.	cauired	Die	nosed of	or Ber	oficia	ılly Owned	<u> </u>			
1. Title of S	ecurity (Instr		101	2. Tran Date (Month	saction	ear)	2A. Deen Executio if any (Month/D	ned n Dat	e, 3. Transa Code (ction	1	es Acquire	d (A) or	5. Amor Securiti Benefic Owned	unt of es ially Following	Form (D) o	n: Direct r Indirect istr. 4)	7. Nature of Indirect Beneficial Ownership
									Code	v	Amount	(A) or (D)	Price	Transac	Reported Transaction(s) (Instr. 3 and 4)			(Instr. 4)
Class B C	ommon Sto	ck		12/3	31/200	5			A		13,000) A	(1) 13	3,000	D		
Class B C	ommon Sto	ck		12/3	31/200	5			A		100	A	(1)	100			As Trustee ⁽²⁾
		٦							quired, D s, option					y Owned				
1. Title of Derivative Security 1. Title of Derivative Security 2. Conversion or Exercise (Month/Day/Year) if any (Month/Day Security			Date,	4. Transaction Code (Instr. 8)		5. Nun of Deriva Securi Acquii (A) or Dispos of (D) (Instr. and 5)	tive ties red sed	6. Date Exe Expiration (Month/Day	Date	ble and 7. Title and Amount of			8. Price o Derivative Security (Instr. 5)		e es ally g	10. Ownership Form: Direct (D) or Indirect (I) (Instr. 4)	11. Nature of Indirect Beneficial Ownership (Instr. 4)	
					Code	v	(A)	(D)	Date Exercisabl		Expiration Date	Title	Amou or Numb of Share	er				
Class A Phantom Common Stock Units ⁽³⁾	(3)	12/31/2005			A		9,747		(3)		(3)	Class A Common Stock	9,74	7 (4)	9,74	7	D	
Class B Phantom Common Stock Units ⁽³⁾	(3)	12/31/2005			A		9,928		(3)		(3)	Class B Common Stock	9,92	8 (5)	9,92	8	D	
Director Stock Option (Right to Buy) ⁽⁶⁾	\$22.0737	01/03/2006			A		2,378		(7)		08/01/2006	Class B Common Stock	2,37	8 (8)	2,37	8	D	
Director Stock Option (Right to Buy) ⁽⁶⁾	\$19.2356	01/03/2006			A		2,378		(7)		08/01/2007	Class B Common Stock	2,37	8 (8)	2,37	8	D	
Director Stock Option (Right to Buy) ⁽⁶⁾	\$43.2013	01/03/2006			A		2,378		(7)		08/01/2008	Class B Common Stock	2,37	8 (8)	2,37	8	D	
Director Stock Option (Right to Buy) ⁽⁶⁾	\$52.8979	01/03/2006			A		2,378		(7)		08/01/2009	Class B Common Stock	2,37	8 (8)	2,37	8	D	
Director Stock Option (Right to	\$88.2945	01/03/2006			A		2,378		(7)		08/01/2010	Class B Common Stock	2,37	8 (8)	2,37	8	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. Transa Code (8)		5. Num of Deriva Securi Acquir (A) or Dispos of (D) (Instr. and 5)	tive ties ed sed	6. Date Exercis Expiration Date (Month/Day/Yea	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				
Director Stock Option (Right to Buy) ⁽⁶⁾	\$69.6265	01/03/2006		A		2,378		(7)	01/31/2011	Class B Common Stock	2,378	(8)	2,378	D	
Director Stock Option (Right to Buy) ⁽⁶⁾	\$50.4414	01/03/2006		A		2,378		(7)	01/31/2012	Class B Common Stock	2,378	(8)	2,378	D	
Director Stock Option (Right to Buy) ⁽⁶⁾	\$48.6251	01/03/2006		A		2,378		(7)	01/31/2013	Class B Common Stock	2,378	(8)	2,378	D	
Director Stock Option (Right to Buy) ⁽⁶⁾	\$50.8324	01/03/2006		A		3,171		(9)	01/31/2014	Class B Common Stock	3,171	(8)	3,171	D	
Director Stock Option (Right to Buy) ⁽⁶⁾	\$47.0988	01/03/2006		A		3,171		(10)	01/31/2015	Class B Common Stock	3,171	(8)	3,171	D	
Restricted Share Units ⁽¹¹⁾ (12)	(12)	01/03/2006		A		1,239		05/26/2006 ⁽¹²⁾	(12)	Class B Common Stock	1,239	(13)	1,239	D	

Explanation of Responses:

- 1. Acquired pursuant to a merger between the former Viacom Inc. (now known as CBS Corporation) 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 the Issuer's Class B common stock, with fractional shares paid in cash. On January 3, 2006, the first business day following the effective time of the Merger, the opening price of the Issuer's Class B common stock on the New York Stock Exchange was \$41.12 per share. The Issuer changed its name from New Viacom Corp. to Viacom Inc. upon completion of the Merger.
- 2. The Reporting Person disclaims beneficial ownership of these securities and this report shall not be deemed an admission that the Reporting Person is the beneficial owner of such securities for purposes of Section 16 or any other purposes.
- 3. The Reporting Person has elected to defer payment of director retainer and meeting fees pursuant to the Viacom Inc. Deferred Compensation Plan for Outside Directors. Deferred 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 deferred amounts would have purchased on the first day of the quarter. Phantom Common Stock Units are paid out after the Director's retirement from the Board and are settled in cash.
- 4. In the Merger, each share of Viacom Class A Phantom common stock was deemed exchanged for 0.5 shares of CBS Corporation Class A Phantom common stock and 0.5 shares of the Issuer's Class A Phantom common stock. On January 3, 2006, the first business day following the effective time of the Merger, the opening price of the Issuer's Class A common stock on the New York Stock Exchange was \$40.00 per share.
- 5. In the Merger, each share of Viacom Class B Phantom common stock was deemed exchanged for 0.5 shares of CBS Corporation Class B Phantom common stock and 0.5 shares of the Issuer's Class B Phantom common stock. On January 3, 2006, the first business day following the effective time of the Merger, the opening price of the Issuer's Class B common stock on the New York Stock Exchange was \$41.12 per share.
- $6. \ Right to \ buy \ under \ the \ Via com \ Inc. \ 2006 \ Stock \ Option \ Plan \ for \ Outside \ Directors$
- 7. Current.
- 8. In the Merger, each grant of stock options to purchase Viacom Class B common stock was converted into a number of stock options to purchase the Issuer's Class B common stock determined by multiplying the number of outstanding stock options included in the grant before the Merger by 0.792802. The per share exercise price of the converted stock option was determined by dividing the pre-Merger exercise price by 0.792802.
- $9. \ These \ options \ vest \ annually \ in \ three \ equal \ installments \ beginning \ on \ January \ 31, \ 2005.$
- 10. These options vest annually in three equal installments beginning on January 31, 2006.
- 11. Granted under the Viacom Inc. 2006 RSU Plan for Outside Directors.
- 12. Each Restricted Share Unit is the economic equivalent of one share of the Issuer's Class B common stock. The Restricted Share Units will vest on May 26, 2006 and will be settled by delivery of a corresponding number of shares upon vesting, unless the Reporting Person has elected to defer settlement.
- 13. In the Merger, each grant of Restricted Share Units of Viacom Class B common stock was converted into a number of Restricted Share Units of the Issuer's Class B common stock determined by multiplying the number of Restricted Share Units included in the grant before the Merger by 0.792802.

Remarks:

By: Michael D. Fricklas, 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.