## 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).
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## STATEMENT OF CHANGES IN BENEFICIAL OWNERSHIP

Filed pursuant to Section 16(a) of the Securities Exchange Act of 1934

OMB APPROVAL								
OMB Number:	3235-0287							
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			01 360		resument Con	ipany Act of 1940				
1. Name and Addre		0		er Name <b>and</b> Ticke COM INC [ \	0	/		ationship of Reportii < all applicable) Director	• • • •	ssuer Owner
(Last) 1515 BROADV	(First) VAY	(Middle)	3. Date 01/31	of Earliest Transad /2004	ction (Month/E	Day/Year)		Officer (give title below)	Other below	(specify )
(Street) NEW YORK (City)	NY (State)	10036 (Zip)	4. If An	nendment, Date of	Original Filed	(Month/Day/Year)	6. Indiv Line) X	vidual or Joint/Grou Form filed by On Form filed by Mo Person	e Reporting Per	son
		Table I - Nor	n-Derivative S	ecurities Acqu	uired, Disp	oosed of, or Benefi	icially	Owned		
1. Title of Security	1. Title of Security (Instr. 3) 2. Trans				3.	4. Securities Acquired (A	. Securities Acquired (A) or 5. Amount of 6. Owned			

Fitle of Security (Instr. 3)	2. Transaction Date (Month/Day/Year)	2A. Deemed Execution Date, if any (Month/Day/Year)	Code (Instr.		4. Securities Acquired (A) or Disposed Of (D) (Instr. 3, 4 and 5)			Owned Following	6. Ownership Form: Direct (D) or Indirect (I) (Instr. 4)	7. Nature of Indirect Beneficial Ownership	
			Code	v	Amount	(A) or (D)	Price	Reported Transaction(s) (Instr. 3 and 4)		(Instr. 4)	

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

	(cigi, puto, build, warrants, ophono, 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)		of		6. Date Exercisable and Expiration Date (Month/Day/Year)		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) <sup>(1)</sup>	\$40.3	01/31/2004		A		4,000		(2)	01/31/2014	Class B common stock	4,000	(1)	4,000	D	

Explanation of Responses:

1. Right to buy under the Amended and Restated Viacom Inc. 2000 Stock Option Plan for Outside Directors.

2. This option vests in three equal annual installments beginning on January 31, 2005.

## /s/ Seidenberg, Ivan

02/02/2004

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.