

Viacom Inc.
1515 Broadway
New York, NY 10036-5794

1258

Michael D. Fricklas
Executive Vice President
General Counsel and Secretary

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VIACOM

VIA FACSIMILE AND BY HAND DELIVERY

August 14, 2002

Securities and Exchange Commission
Judiciary Plaza
450 Fifth Street, N.W.
Washington, D.C. 20549
Attention: Jonathan G. Katz, Secretary

Re: Statements Under Oath of the Principal Executive Officer and
Principal Financial Officer Pursuant to Commission Order No. 4-460

Dear Mr. Katz:

Enclosed are the statements under oath of the principal executive officer and principal financial officer of Viacom Inc. delivered in accordance with Commission Order No. 4-460, dated June 27, 2002, pursuant to Section 21(a) of the Securities and Exchange Act of 1934 (the "Order"). The attached statements are in the exact form prescribed by the Commission in Exhibit A to the Order.

This is being filed by facsimile. The original will be delivered by hand. When the original is delivered, please acknowledge receipt of this letter and its enclosures by stamping the enclosed copy of this letter and returning it to the messenger for the undersigned. Thank you.

Very truly yours,



Michael D. Fricklas
Enclosures.

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STATEMENT UNDER OATH OF PRINCIPAL FINANCIAL OFFICER REGARDING FACTS AND CIRCUMSTANCES RELATING TO EXCHANGE ACT FILINGS

I, Richard J. Bressler, state and attest that:

(1) To the best of my knowledge, based upon a review of the covered reports of Viacom Inc., and, except as corrected or supplemented in a subsequent covered report:

- no covered report contained an untrue statement of a material fact as of the end of the period covered by such report (or in the case of a report on Form 8-K or definitive proxy materials, as of the date on which it was filed); and
- no covered report omitted to state a material fact necessary to make the statements in the covered report, in light of the circumstances under which they were made, not misleading as of the end of the period covered by such report (or in the case of a report on Form 8-K or definitive proxy materials, as of the date on which it was filed).

(2) I have reviewed the contents of this statement with the Company's audit committee.

(3) In this statement under oath, each of the following, if filed on or before the date of this statement, is a "covered report":

- the Annual Report on Form 10-K for the year ended December 31, 2001 filed with the Commission of Viacom Inc.;
- all reports on Form 10-Q, all reports on Form 8-K and all definitive proxy materials of Viacom Inc. filed with the Commission subsequent to the filing of the Form 10-K identified above; and
- any amendments to any of the foregoing.


 Richard J. Bressler
 August 14, 2002

Subscribed and sworn to before me this 14 day of August 2002.


 Notary Public

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My Commission Expires:
October 21, 2002