



DIVISION OF  
CORPORATION FINANCE

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549

Mail Stop 3720

November 2, 2007

**VIA U.S. MAIL AND FAX (212) 846-1640**

Mr. Thomas E. Dooley  
Executive Vice President and Chief Financial Officer  
Viacom Inc.  
1515 Broadway  
New York, NY 10036

**Re: Viacom Inc.  
Form 10-K for Fiscal Year Ended December 31, 2006  
Filed March 1, 2007  
Form 10-Q for the Quarterly Period Ended June 30, 2007  
File No. 1-32686**

Dear Mr. Dooley:

We have completed our review of your Form 10-K and related filings and do not, at this time, have any further comments.

Sincerely,

/s/Larry Spigel  
Assistant Director

Cc: Stephen T. Giove, Shearman & Sterling