



DIVISION OF  
CORPORATION FINANCE

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

Mail Stop 3720

July 13, 2009

**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, 2008  
Filed February 12, 2009  
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,

Larry Spigel  
Assistant Director

cc: Stephen T. Giove, Shearman & Sterling