



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

DIVISION OF  
CORPORATION FINANCE

Mail Stop 3720

June 10, 2016

Mr. Wade Davis  
Executive Vice President and Chief Financial Officer  
Viacom Inc.  
1515 Broadway  
New York, NY 10036

**Re: Viacom Inc.  
Form 10-K for the Fiscal Year Ended September 30, 2015  
Filed November 12, 2015  
File No. 001-32686**

Dear Mr. Davis:

We have reviewed your June 1, 2016 response to our comment letter and have the following comment. In our comment, we may ask you to provide us with information so we may better understand your disclosure.

Please respond to this comment within ten business days by providing the requested information or advise us as soon as possible when you will respond. If you do not believe our comment applies to your facts and circumstances, please tell us why in your response.

After reviewing your response to this comment, we may have additional comments.

General

1. We note your response to the second comment in our letter to you dated May 18, 2016, including your statement that you do not believe your contacts with Syria and Sudan constitute a material investment risk for your stockholders, either in qualitative or quantitative terms. As requested in our comment, please discuss the materiality of these contacts in quantitative terms, including the approximate dollar amounts of any associated revenues, assets, and liabilities for the last three fiscal years and subsequent interim period.

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You may contact Kathryn Jacobson, Senior Staff Accountant, at (202) 551-3365 or Robert S. Littlepage, Accountant Branch Chief, at (202) 551-3361 if you have questions relating to the financial statements. Please contact William Mastrianna, Attorney-Adviser, at (202) 551-3778 or me at (202) 551-3810 with any other questions.

Sincerely,

/s/ Celeste M. Murphy for

Larry Spigel  
Assistant Director  
AD Office 11 – Telecommunications