



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

DIVISION OF
CORPORATION FINANCE

Mail Stop 3720

March 2, 2017

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

Re: Viacom Inc.
Form 10-K for Fiscal Year Ended September 30, 2016
Filed November 9, 2016
File No. 001-32686

Dear Mr. Davis:

We have completed our review of your filing. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Sincerely,

/s/ Robert S. Littlepage, for

Carlos Pachó
Senior Assistant Chief Accountant
AD Office 11 – Telecommunications