

clb
Director
Securities Operations

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December 22, 2006

Mr. Brian Johnson
Branch Chief
Securities and Exchange Commission
Branch of Filer Support 2
Room 2531
100 F Street, NE
Washington, DC 20549

Dear Mr. Johnson:

The New York Stock Exchange certifies approval for listing and registration under the Securities Exchange Act of 1934, Viacom Inc., 6.85% Senior Notes due 2055 and requests immediate acceleration of registration. Adequate distribution assured. Form 8-A received on December 22, 2006. Tentative listing date - December 26, 2006.

Sincerely,

Paras Mehta

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