

SECURITIES AND EXCHANGE COMMISSION
Washington, D.C. 20549

FORM S-8
REGISTRATION STATEMENT UNDER
THE SECURITIES ACT OF 1933

VIACOM INC.

(Exact name of Registrant as specified in its charter)

Delaware
(State or other jurisdiction of
incorporation or organization)

04-2949533
(I.R.S. Employer
Identification Number)

1515 Broadway, New York, New York 10036
(212) 258-6000

(Address, including zip code, and telephone number, including area
code of Registrant's principal executive offices)

The Westinghouse Savings Program
CBS Employee Investment Fund
Infinity Broadcasting Corporation Employees' 401(k) Plan
Infinity Broadcasting Corporation Employees' 401(k) Union Plan
CBS Corporation Deferred Compensation and Stock Plan for Directors
CBS 1991 Long-Term Incentive Plan
CBS 1993 Long-Term Incentive Plan

(Full titles of the Plans)

Michael D. Fricklas, Esq.
Executive Vice President, General Counsel and Secretary
Viacom Inc., 1515 Broadway, New York, New York 10036
(212) 258-6000
(Name, address, including zip code, and telephone number,
including area code, of agent for service)

CALCULATION OF REGISTRATION FEE

Title of securities to be registered (1)	Amount to be registered	Proposed maximum offering price per share (2)	Proposed maximum aggregate offering price	Amount of registration fee
Class B Common Stock	11,300,000 (3)	\$54.50	\$615,850,000	\$162,584

- (1) Pursuant to Rule 416(c) under the Securities Act of 1933, as amended (the "Securities Act"), this Registration Statement covers an indeterminate amount of interests to be offered or sold pursuant to the Westinghouse Savings Program, the CBS Employee Investment Fund, the Infinity Broadcasting Corporation Employees' 401(k) Plan and the Infinity Broadcasting Corporation Employees' 401(k) Union Plan (the "CBS Investment Plans").
- (2) Pursuant to Rules 457(c) and 457(h) of the Securities Act, the offering price and registration fee calculations are based on the average of the high and low prices of the of the Class B Common Stock, par value \$.01 per share (the "Class B Common Stock") of Viacom Inc. (the "Registrant") on the New York Stock Exchange consolidated reporting system on May 3, 2000.
- (3) Represents an aggregate of 3,700,000 shares of Class B Common Stock under the CBS 1991 Long-Term Incentive Plan and the CBS 1993 Long-Term Incentive Plan (the "CBS Option Plans") and 7,600,000 shares of Class B Common Stock under the CBS Investment Plans.

EXPLANATORY NOTE

Pursuant to an Agreement and Plan of Merger, dated as of September 6, 1999, as amended and restated as of October 8, 1999 and as of November 23, 1999 (the "Merger Agreement"), among the Registrant, CBS Corporation ("CBS") and Viacom/CBS LLC, among other things, (I) CBS merged with and into the Registrant with the Registrant continuing as the surviving corporation, (ii) each share of common stock, par value \$1.00 per share, of CBS ("CBS Common Stock"), issued and outstanding immediately prior to the Effective

Time was converted into the right to receive 1.085 shares of Class B Common Stock, and (iii) at the Effective Time, shares of Class B Common Stock, rather than shares of CBS Common Stock, became issuable pursuant to the following plans:

CBS Investment Plans

- o The Westinghouse Savings Program
- o CBS Employee Investment Fund
- o Infinity Broadcasting Corporation Employees' 401(k) Plan
- o Infinity Broadcasting Corporation Employees' 401(k) Union Plan

CBS Option Plans

- o CBS Corporation Deferred Compensation and Stock Plan for Directors
- o CBS 1991 Long-Term Incentive Plan
- o CBS 1993 Long-Term Incentive Plan

Part I

INFORMATION REQUIRED IN THE SECTION 10(a) PROSPECTUS

- Item 1. Plan Information.*
- Item 2. Registrant Information and Employee Plan Annual Information.*

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* Information required by Part I to be contained in the Section 10(a) prospectus is omitted from this Registration Statement in accordance with Rule 428 under the Securities Act, and the "Note" to Part I of Form S-8.

Part II

INFORMATION REQUIRED IN THE REGISTRATION STATEMENT

Item 3. Incorporation of Documents by Reference.

The following documents filed with the Securities and Exchange Commission (the "Commission") by the Registrant are hereby incorporated by reference into this Registration Statement:

(a) Annual Report on Form 10-K for the fiscal year ended December 31, 1999, as amended by Amendment No. 1 to the Annual Report on Form 10-K/A dated April 28, 2000;

(b) Current Report on Form 8-K dated May 4, 2000;

(c) The description of the Registrant's Class B Common Stock contained in the Registrant's joint proxy statement/prospectus included in the Registrant's Registration Statement on Form S-4 filed with the Commission on November 24, 1999 (Registration No. 333-88613).

(d) Joint proxy statement/prospectus filed by the Registrant and CBS on November 24, 1999.

The following documents filed with the Commission by CBS are hereby incorporated by reference into this Registration Statement:

(a) Annual Report on Form 10-K for the fiscal year ended December 31, 1999 as amended by Amendment No. 1 to the Annual Report on Form 10-K/A dated April 28, 2000;

(b) Annual Report on Form 11-K for the Westinghouse Savings Program for the fiscal year ended December 31, 1998.

(c) Annual Report on Form 11-K for the CBS Employee Investment Fund for the fiscal year ended December 31, 1998.

(d) Annual Report on Form 11-K for the Infinity Broadcasting Corporation Employees' 401(k) Plan for the fiscal year ended December 31, 1998.

(e) Annual Report on Form 11-K for the Infinity Broadcasting Corporation Employees' 401(k) Union Plan for the fiscal year ended December 31, 1998.

All documents subsequently filed by the Registrant pursuant to Sections 13(a), 13(c), 14 and 15(d) of the Securities Exchange Act of 1934, as amended (the "Exchange Act"), prior to the filing of a post-effective amendment to this Registration Statement which indicates that all securities offered have been sold or which deregisters all securities then remaining unsold, shall be deemed to be incorporated by reference in this Registration Statement and to be part thereof from the date of filing of such documents. Any statement contained in a document incorporated or deemed to be incorporated by

reference herein shall be deemed to be modified or superseded for purposes of this Registration Statement to the extent that a statement incorporated by reference herein modifies or supersedes such statement. Any such statement so modified or superseded shall not be deemed, except as so modified or superseded, to constitute a part of this Registration Statement.

Item 4. Description of Securities.

Not applicable.

Item 5. Interests of Named Experts and Counsel.

Not applicable.

Item 6. Indemnification of Directors and Officers.

Section 102(b)(7) of the Delaware General Corporation Law ("DGCL") allows a corporation to include in its certificate of incorporation a provision eliminating the personal liability of a director to the corporation or its stockholders for monetary damages for breach of fiduciary duty as a director, except in cases where the director breached his or her duty of loyalty to the corporation or its stockholders, failed to act in good faith, engaged in intentional misconduct or a knowing violation of the law, willfully or negligently authorized the unlawful payment of a dividend or approved an unlawful stock redemption or repurchase or obtained an improper personal benefit. The Registrant's Restated Certificate of Incorporation (the "Viacom Charter") contains provisions that eliminate directors' personal liability, in certain circumstances.

Section 1 of Article VI of the Viacom Charter provides that the Registrant shall indemnify any person who was or is a party or is threatened to be made a party to any threatened, pending or completed action, suit or proceeding, whether civil, criminal, administrative or investigative (other than an action by or in the right of the Registrant) by reason of the fact that he or she is or was a director, officer, employee or agent of the Registrant, or is or was serving at the request of the Registrant as a director, officer, employee or agent (including trustee) of another corporation, partnership, joint venture, trust or other enterprise, against judgments, fines, amounts paid in settlement and expenses (including attorneys' fees), actually and reasonably incurred by him in connection with such action, suit or proceedings if he acted in good faith and in a manner reasonably believed to be in or not opposed to the best interests of the Registrant, and with respect to any criminal action or proceeding, had no reasonable cause to believe his conduct was unlawful. The termination of any action, suit or proceeding by judgment, order, settlement, conviction, or upon a plea of nolo contendere or its equivalent, shall not, of itself, create a presumption that the person did not act in good faith and in a manner which he reasonably believed to be in or not opposed to the best interests of the Registrant, and, with respect to any criminal action or proceeding, had reasonable cause to believe that his conduct was unlawful.

Section 2 of Article VI of the Viacom Charter provides that the Registrant shall indemnify any person who was or is a party or is threatened to be made a party to any threatened, pending or completed action or suit by or in the right of the Registrant to procure a judgment in its favor by reason of the fact that he or she is or was a director, officer, employee or agent of the Registrant, or is or was serving at the request of the Registrant as a director, officer, employee or agent of another corporation, partnership, joint venture, trust, or other enterprise against expenses (including attorneys' fees) actually and reasonably incurred by him or her in connection with the defense or settlement of such action or suit if he acted in good faith and in a manner he reasonably believed to be in or not opposed to the best interests of the Registrant, except that no indemnification shall be made in respect of any claim, issue or matter as to which such person shall have been adjudged to be liable to the Registrant unless and only to the extent that the court in which such action or suit was brought shall determine upon application that, despite the adjudication of liability and in view of all of the circumstances of the case, such person is fairly and reasonably entitled to indemnify for such expenses which the court shall deem proper.

Section 4 of Article VI of the Viacom Charter provides that any indemnification made pursuant to the above provisions (unless ordered by a court) shall be made by the Registrant only as authorized in the specific case upon a determination that indemnification of the present or former director, officer, employee or agent is proper in the circumstances because he has met the applicable standard of conduct as set forth above. Such determination shall be made, with respect to a person who is a director or officer at the time of such determination, (1) by a majority vote of the directors who are not parties to such action, suit or proceedings, even though less than a quorum, or (2) by a committee of such directors designated by a majority vote of such directors, even though less than a quorum, or (3) if there are no such directors, or if such directors so direct, by independent legal counsel in a written opinion, or (4) by the stockholders of the Registrant entitled to vote thereon.

The Viacom Charter provides that to the extent that a present or former director, officer, employee or agent of the Registrant has been successful on the merits or otherwise in defense of any action, suit or proceeding referred above, or in defense of any claim, issue or matter therein, such person shall be indemnified against expenses (including attorneys' fees) actually and reasonably incurred by that person in connection therewith. The indemnification and advancement of expenses provided by, or granted pursuant to, the indemnification provisions of the Viacom Charter shall not be deemed exclusive of any other rights to which a person seeking indemnification or advancement of expenses may be entitled under any statute, by-law, agreement, vote of stockholders or disinterested directors or otherwise, both as to action in that person's official capacity and as to action in another capacity while holding such office. Without limiting the foregoing, the Registrant is authorized to enter into an agreement with any director, officer, employee or agent of the Registrant providing indemnification for such person against expenses, including attorneys' fees, judgments, fines and amounts paid in settlement that result from any threatened pending or completed actions, suit or proceeding, whether civil, criminal, administrative or investigative, including any action by or in the right of the Registrant, that arises by reason of the fact that such person is or was a director, officer, employee or agent of the Registrant, or is or was serving at the request of the Registrant as a director, officer, employee or agent of another corporation, partnership, joint venture, trust or other enterprise, to the full extent allowed by law, except that no such agreement shall provide for indemnification for any actions that constitute fraud, actual dishonesty or willful misconduct.

The Registrant may purchase and maintain insurance on behalf of any person who is or was a director, officer, employee or agent of the Registrant, or is or was serving at the request of the Registrant as a director, officer, employee or agent of another corporation, partnership, joint venture, trust or other enterprise against any liability asserted against him and incurred by him in any such capacity, or arising out of his status as such, whether or not the Registrant would have the power to indemnify him against such liability under the provisions of Article VI of the Viacom Charter.

Pursuant to Section 7 of Article VI of the Viacom Charter, the Registrant has purchased certain liability insurance for its officers and directors as permitted by Section 145(g) of the DGCL.

Item 7. Exemption from Registration Claimed.

Not applicable.

Item 8. Exhibits.

See Exhibit Index.

The Registrant has submitted the CBS Investment Plans to the Internal Revenue Service (the "IRS") in a timely manner for a determination as to the qualification of the CBS Investment Plans under Sections 401(k) and 501(a) of the Internal Revenue Code of 1986, as amended, and the Registrant will cause all changes required by the IRS to be made to maintain the qualification of the CBS Investment Plans.

Item 9. Undertakings.

(a) The undersigned Registrant hereby undertakes:

(1) To file, during any period in which offers or sales are being made, a post-effective amendment to this Registration Statement to include any material information with respect to the plan of distribution not previously disclosed in the Registration Statement or any material change to such information in the Registration Statement;

(2) That, for the purpose of determining any liability under the Securities Act each such post-effective amendment shall be deemed to be a new registration statement relating to the securities offered therein, and the offering of such securities at that time shall be deemed to be the initial bona fide offering thereof; and

(3) To remove from registration by means of a post-effective amendment any of the securities being registered which remain unsold at the termination of the offering.

(b) The undersigned Registrant hereby further undertakes that, for purposes of determining any liability under the Securities Act, each filing of the Registrant's annual report pursuant to Section 13(a) or 15(d) of the Exchange Act that is incorporated by reference in the Registration

Statement shall be deemed to be a new registration statement relating to the securities offered therein, and the offering of such securities at that time shall be deemed to be the initial bona fide offering thereof.

(c) Insofar as indemnification for liabilities arising under the Securities Act may be permitted to directors, officers and controlling persons of the Registrant pursuant to the foregoing provisions, or otherwise, the Registrant has been advised that in the opinion of the Commission such indemnification is against public policy as expressed in the Securities Act and is, therefore, unenforceable. In the event that a claim for indemnification against such liabilities (other than the payment by the Registrant of expenses incurred or paid by a director, officer or controlling person of the Registrant in the successful defense of any action, suit or proceeding) is asserted by such director, officer or controlling person in connection with the securities being registered, the Registrant will, unless in the opinion of its counsel the matter has been settled by controlling precedent, submit to a court of appropriate jurisdiction the question whether such indemnification by it is against public policy as expressed in the Securities Act and will be governed by the final adjudication of such issue.

SIGNATURES

Pursuant to the requirements of the Securities Act of 1933, the Registrant has duly caused this Registration Statement on Form S-8 to be signed on its behalf by the undersigned, thereunto duly authorized, in the City of New York, State of New York on May 5, 2000.

VIACOM INC.
(Registrant)

By: /s/ Michael D. Fricklas

Name: Michael D. Fricklas
Title: Executive Vice President, General Counsel
and Secretary

Pursuant to the requirements of the Securities Act of 1933, this Registration Statement on Form S-8 has been signed by the following persons in the capacities indicated on the 5th day of May, 2000.

Signature -----	Capacity -----
* ----- George S. Abrams	Director
* ----- George H. Conrades	Director
* ----- Philippe P. Dauman	Director
* ----- Thomas E. Dooley	Director
* ----- William H. Gray III	Director
* ----- Mel Karmazin	Director, President and Chief Operating Officer

*

Director

Jan Leschly

*

Director

David T. McLaughlin

*

Director

Leslie Moonves

*

Director

Ken Miller

*

Director

Brent D. Redstone

*

Director

Shari Redstone

*

Director, Chairman of the Board, and
Chief Executive Officer
(Principal Executive Officer)

Sumner M. Redstone

*

Executive Vice President and
Chief Financial Officer
(Principal Financial Officer)

Fredric G. Reynolds

*

Director

Frederic V. Salerno

*

Director

William Schwartz

*

Director

Ivan Seidenberg

*

Director

Patty Stonesifer

*

Director

Robert D. Walter

*

Vice President, Controller and
Chief Accounting Officer
(Principal Accounting Officer)

Susan C. Gordon

*By: /s/ Michael D. Fricklas

May 5, 2000

Michael D. Fricklas
Attorney-in-Fact

Westinghouse Savings Program. Pursuant to the requirements of the Securities Act, the trustee (or other persons who administer the employee benefit plan) have duly caused this Registration Statement on Form S-8 to be signed on its behalf by the undersigned, thereunto duly authorized, in the City of New York, State of New York, on this 5th day of May, 2000.

WESTINGHOUSE SAVINGS PROGRAM

By: /s/ William A. Roskin

Name: William A. Roskin
Title: Executive Vice President, Human
Resources and Administration,
Viacom Inc.

CBS Employee Investment Fund. Pursuant to the requirements of the Securities Act, the trustee (or other persons who administer the employee benefit plan) have duly caused this Registration Statement on Form S-8 to be signed on its behalf by the undersigned, thereunto duly authorized, in the City of New York, State of New York, on this 5th day of May, 2000.

CBS EMPLOYEE INVESTMENT FUND

By: /s/ William A. Roskin

Name: William A. Roskin
Title: Executive Vice President,
Human Resources and Administration,
Viacom Inc.

Infinity Broadcasting Corporation Employees' 401(k) Plan.
Pursuant to the requirements of the Securities Act, the trustee (or other
persons who administer the employee benefit plan) have duly caused this
Registration Statement on Form S-8 to be signed on its behalf by the
undersigned, thereunto duly authorized, in the City of New York, State of New
York, on this 5th day of May, 2000.

INFINITY BROADCASTING CORPORATION
EMPLOYEES' 401(k) PLAN

By: /s/ William A. Roskin

Name: William A. Roskin
Title: Executive Vice President, Human
Resources and Administration, Viacom
Inc.

Infinity Broadcasting Corporation Employees' 401(k) Union Plan.
Pursuant to the requirements of the Securities Act, the trustee (or other
persons who administer the employee benefit plan) have duly caused this
Registration Statement on Form S-8 to be signed on its behalf by the
undersigned, thereunto duly authorized, in the City of New York, State of New
York, on this 5th day of May, 2000.

INFINITY BROADCASTING CORPORATION
EMPLOYEES' 401(k) UNION PLAN

By: /s/ William A. Roskin

Name: William A. Roskin
Title: Executive Vice President, Human
Resources and Administration, Viacom
Inc.

Exhibit Index

Exhibit No.	Description of Document
4.1	Restated Certificate of Incorporation of Viacom Inc. (incorporated by reference to Exhibit 3.1 to Amendment No. 3 to the Registrant's Registration Statement on Form S-4 filed by the Registrant on November 24, 1999 (Registration No. 333-88613)).
4.2	By-laws of Viacom Inc. (incorporated by reference to Exhibit 3.2 to Amendment No. 3 to the Registrant's Registration Statement on Form S-4 filed by the Registrant on November 24, 1999 (Registration No. 333-88613)).
4.3	Agreement and Plan of Merger, dated as of September 6, 1999, as amended and restated as of October 8, 1999 and as of November 23, 1999, among Viacom Inc., CBS Corporation and Viacom CBS LLC (incorporated by reference to Amendment No. 3 to the Registration Statement on Form S-4 filed by the Registrant on November 24, 1999 (Registration No. 333-88613)).
4.4	CBS 1993 Long-Term Incentive Plan, amended as of July 28, 1999 (incorporated by reference to Exhibit 4.4 to the Registrant's Post-Effective Amendment No. 1 on Form S-8 to Form S-4 filed by the Registrant on May 5, 2000 (Registration No. 333-88613)).
4.5	CBS 1991 Long-Term Incentive Plan, amended as of July 28, 1999 (incorporated by reference to Exhibit 4.5 to the Registrant's Post-Effective Amendment No. 1 on Form S-8 to Form S-4 filed by the Registrant on May 5, 2000 (Registration No. 333-88613)).
4.6	CBS Corporation Deferred Compensation and Stock Plan for Directors, amended as of July 28, 1999 (incorporated by reference to Exhibit 4.7 to the Registrant's Post-Effective Amendment No. 1 on Form S-8 to Form S-4 filed by the Registrant on May 5, 2000 (Registration No. 333-88613)).
4.7	The Westinghouse Savings Program (incorporated by reference to Exhibit 4.15 of the Registrant's Post-Effective Amendment No. 1 on Form S-8 to Form S-4 filed by the Registrant on May 5, 2000 (Registration No. 333-88613)).
4.8	CBS Employee Investment Fund (incorporated by reference to Exhibit 4.16 of the Registrant's Post-Effective Amendment No. 1 on Form S-8 to Form S-4 filed by the Registrant on May 5, 2000 (Registration No. 333-88613)).
4.9	Infinity Broadcasting Corporation Employee's 401(k) Plan (incorporated by reference to Exhibit 4.17 of the Registrant's Post-Effective Amendment No. 1 on Form S-8 to Form S-4 filed by the Registrant on May 5, 2000 (Registration No. 333-88613)).

- 4.10 Infinity Broadcasting Corporation Employee's 401(k) Union Plan (incorporated by reference to Exhibit 4. 18 of the Registrant's Post-Effective Amendment No. 1 on Form S- 8 to Form S-4 filed by the Registrant on May 5, 2000 (Registration No. 333-88613)).
- 5.1* Opinion of Michael D. Fricklas, Executive Vice President, General Counsel and Secretary of the Registrant, as to the legality of the securities being registered.
- 23.1* Consent of PricewaterhouseCoopers LLP.
- 23.2* Consent of KPMG LLP.
- 23.3* Consent of Mitchell & Titus, LLP.
- 23.4 Consent of Michael D. Fricklas, Executive Vice President, General Counsel and Secretary of the Registrant (included in Exhibit 5.1).
- 24.1* Powers of Attorney.

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* Filed herewith.

May 5, 2000

Viacom Inc.
1515 Broadway
New York, NY 10036

Dear Sirs:

I am the Executive Vice President General Counsel and Secretary of Viacom Inc. ("Viacom"). I am delivering this opinion in connection with the Registration Statement (the "Registration Statement") of Viacom filed with the Securities and Exchange Commission under the Securities Act of 1933, as amended (the "Act"), with respect to the registration on Form S-8 of 11,300,000 shares (the "Shares") of Viacom's Class B Common Stock, par value \$.01 per share (the "Common Stock") to be offered and sold under the following plans (the "Plans"):

CBS Investment Plans

- o The Westinghouse Savings Program
- o CBS Employee Investment Fund
- o Infinity Broadcasting Corporation Employees' 401(k) Plan
- o Infinity Broadcasting Corporation Employees' 401(k) Union Plan

CBS Option Plans

- o CBS Corporation Deferred Compensation and Stock Plan for Directors
- o CBS 1991 Long-Term Incentive Plan
- o CBS 1993 Long-Term Incentive Plan

In connection with the foregoing, I or members of my legal staff (my "Staff") have examined the Registration Statement, the Plans, and the originals, or copies certified to my or my Staff's satisfaction, of such records, documents, certificates and other instruments as I or my Staff have deemed necessary or appropriate to enable me to render the opinion expressed below. As to questions of fact material to the opinion expressed below, I or my Staff have, when relevant facts were not independently established by me or them, relied upon certificates of officers of Viacom or other evidence satisfactory to me or my Staff. In all such examinations, I or my Staff have assumed the genuineness of all signatures on original and certified documents, the authenticity of all documents submitted to me or my Staff as original documents and the conformity to original or certified documents submitted to me or my Staff as copies.

I am a member of the bar of the State of New York and the opinion expressed herein is limited to matters controlled by the laws of the State of New York and the General Corporation Law of the State of Delaware.

Based upon the foregoing, it is my opinion that the Shares have been duly authorized by Viacom and, when (a) issued and delivered by Viacom in accordance with the terms of the relevant Plan and (b) paid for in full in accordance with the terms of the relevant Plan, the Shares will be validly issued, fully paid and non-assessable.

I hereby consent to the filing of this opinion as an exhibit to the Registration Statement.

Very truly yours,

/s/ Michael D. Fricklas

Michael D. Fricklas

Consent of Independent Accountants

We hereby consent to the incorporation by reference in this Registration Statement on Form S-8 of our report dated February 10, 2000, except for the second and third paragraphs of Note 2, which are as of March 21, 2000, relating to the financial statements and financial statement schedule, which appears in Viacom Inc.'s Annual Report for the year ended December 31, 1999.

/s/ PricewaterhouseCoopers LLP

New York, New York
May 4, 2000

CONSENT OF INDEPENDENT AUDITORS

We consent to the use of our reports: dated January 25, 2000, except as to note 20, which is as of March 21, 2000, appearing on page 30 of CBS Corporation's Form 10-K for the year ended December 31, 1999; dated March 21, 2000, appearing on page 67 of CBS Corporation's Form 10-K for the year ended December 31, 1999; dated June 8, 1999, appearing on page 1 of the Westinghouse Savings Program's Form 11-K for the year ended December 31, 1998; dated June 18, 1999, appearing on page 1 of Infinity Broadcasting Corporation Employees' 401(k) Plan's Form 11-K for the year ended December 31, 1998; and dated June 18, 1999, appearing on page 1 of Infinity Broadcasting Corporation Employees' 401(k) Union Plan's Form 11-K for the year ended December 31, 1998, incorporated by reference in this Form S-8 registration statement of Viacom Inc.

/s/ KPMG LLP
New York, New York
May 4, 2000

CONSENT OF INDEPENDENT PUBLIC ACCOUNTANTS

As independent public accountants, we hereby consent to the incorporation by reference in this Registration Statement on Form S-8 of our report dated June 4, 1999 included in CBS Corporation's Form 11-K for the CBS Employee Investment Fund for the year ended December 31, 1998 and to all references to our Firm in this Registration Statement.

/s/ MITCHELL & TITUS, LLP

New York, New York
May 3, 2000

POWER OF ATTORNEY

The undersigned directors of Viacom Inc. (the "Company") hereby constitute and appoint Michael D. Fricklas our true and lawful attorney-in-fact and agent, with full power of substitution and resubstitution, for and in the name, place and stead of the undersigned, in any and all capacities, to sign and file with the Securities and Exchange Commission (the "Commission") under the Securities Act of 1933, as amended (the "Securities Act"), (1) the Company's Registration Statement on Form S-8 relating to the Stock Option Plans and Investment Plans listed below (the "Plans"), (2) any and all post-effective amendments to the registration statement on Form S-8, and any and all instruments and documents filed as a part of or in connection with said registration statement or amendments thereto, covering the shares of the Company's Class B Common Stock issued in connection with the Plans, and (3) any registration statements, reports and applications relating to such securities filed by the Company with the Commission and/or any national securities exchanges under the Securities Exchange Act of 1934, as amended, and any and all amendments thereto, and any and all instruments and documents filed as part of or in connection with such registration statements or reports or amendments thereto; granting unto said attorney-in-fact and agent, full power and authority to do and perform each and every act and thing requisite and necessary to be done, as fully for all intents and purposes as he might or could do in person, hereby ratifying and confirming all that the said attorney-in-fact and agent, shall do or cause to be done by virtue hereof.

Investment Plans

- o The Westinghouse Savings Program
- o CBS Employee Investment Fund
- o Infinity Employees' 401(k) Plan
- o Infinity Employees' 401(k) Union Plan

Stock Option Plans

- o CBS Corporation Deferred Compensation and Stock Plan for Directors
- o CBS 1991 Long-Term Incentive Plan
- o CBS 1993 Long-Term Incentive Plan

Signature	Capacity	Date
/s/ George S. Abrams ----- George S. Abrams	Director	May 5, 2000
/s/ George H. Conrades ----- George H. Conrades	Director	May 5, 2000
/s/ Philippe P. Dauman ----- Philippe P. Dauman	Director	May 5, 2000
/s/ Thomas E. Dooley ----- Thomas E. Dooley	Director	May 5, 2000
/s/ William H. Gray III ----- William H. Gray III	Director	May 5, 2000
/s/ Mel Karmazin ----- Mel Karmazin	Director, President and Chief Operating Officer	May 5, 2000

/s/ Jan Leschly ----- Jan Leschly	Director	May 5, 2000
/s/ David T. McLaughlin ----- David T. McLaughlin	Director	May 5, 2000
/s/ Leslie Moonves ----- Leslie Moonves	Director	May 5, 2000
/s/ Ken Miller ----- Ken Miller	Director	May 5, 2000
/s/ Brent D. Redstone ----- Brent D. Redstone	Director	May 5, 2000
/s/ Shari Redstone ----- Shari Redstone	Director	May 5, 2000
/s/ Sumner M. Redstone ----- Sumner M. Redstone	Director, Chairman of the Board and Chief Executive Officer (Principal Executive Officer)	May 5, 2000
/s/ Fredric G. Reynolds ----- Fredric G. Reynolds	Executive Vice President and Chief Financial Officer (Principal Financial Officer)	May 5, 2000
/s/ Frederic V. Salerno ----- Frederic V. Salerno	Director	May 5, 2000
/s/ William Schwartz ----- William Schwartz	Director	May 5, 2000

/s/ Ivan Seidenberg ----- Ivan Seidenberg	Director	May 5, 2000
/s/ Patty Stonesifer ----- Patty Stonesifer	Director	May 5, 2000
/s/ Robert D. Walter ----- Robert D. Walter	Director	May 5, 2000
/s/ Susan C. Gordon ----- Susan C. Gordon	Vice President, Controller and Chief Accounting Officer (Principal Accounting Officer)	May 5, 2000