FORM 4

UNITED STATES SECURITIES AND EXCHANGE COMMISSION

Washington, D.C. 20549

OMB APPROVAL								
OMB Number:	3235-0287							
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hours per response:	0.5							

Check this box if no longer subject to Section 16. Form 4 or Form 5 obligations may continue. See Instruction 1(b).

STATEMENT OF CHANGES IN BENEFICIAL OWNERSHIP

Filed pursuant to Section 16(a) of the Securities Exchange Act of 1934 or Section 30(h) of the Investment Company Act of 1940

Name and Address of Reporting Person* GRIEGO LINDA M						2. Issuer Name and Ticker or Trading Symbol ViacomCBS Inc. [VIACA,VIAC]									heck a		o of Reporting Pe licable) tor		son(s) to Iss			
(Last)	(Firs	et) (N	Middle)			3. Date of Earliest Transaction (Month/Day/Year) 01/31/2020										Officer (give title below)			Other (below)	specify		
1515 BROADWAY					4. If Aı	4. If Amendment, Date of Original Filed (Month/Day/Year)										6. Individual or Joint/Group Filing (Check Applicable Line)						
(Street) NEW YOU	RK NY	NY 10036														X Form filed by One Reporting Person Form filed by More than One Reporting Person						
(City)	(Sta	te) (Z	lip)																			
Table I - Non-Derivative Securities Acquired, Disposed of, or Beneficially Owned																						
Date				Date	Date Exc Month/Day/Year) if a		2A. Deemed Execution Date, if any (Month/Day/Year)		3. Transaction Code (Instr. 8)		4. Securities Acquired (ADisposed Of (D) (Instr. 3, 5)			4 and Securi		ies :ially Following	Forn (D) c	wnership n: Direct or Indirect nstr. 4)	7. Nature of Indirect Beneficial Ownership			
		Code	v	Amount						(A) or (D)	Price	т	ransa	orted nsaction(s) tr. 3 and 4)			(Instr. 4)					
Class B cor	Class B common stock 01/3				/2020	2020			A		623(1	623(1)		\$0	(1)	46,397(2)			D			
Class B common stock																6,000			I	By Spouse's IRA Account.		
	Table II - Derivative Securities Acquired, Disposed of, or Beneficially Owned (e.g., puts, calls, warrants, options, convertible securities)																					
1. Title of Derivative Security (Instr. 3)	erivative Conversion Date Exec ecurity or Exercise (Month/Day/Year) if any					ransaction ode (Instr.		5. Number of Derivative Securities Acquired (A) or Disposed of (D) (Instr. 3, 4 and 5)		6. Date Exercisable and Expiration Date (Month/Day/Year)			itle and ount of urities lerlying ivative urity (In: 4)				9. Number of derivative Securities Beneficially Owned Following Reported Transaction (Instr. 4)	,	10. Ownership Form: Direct (D) or Indirect (I) (Instr. 4)	11. Nature of Indirect Beneficial Ownership (Instr. 4)		
				Code	v	(A)	(D)	Date Exercisal	ite Expiration ercisable Date		Title	or Nu of	nount mber ares									

Explanation of Responses:

Remarks:

griego20-ex24.txt

/s/ Christa A. D'Alimonte, Attorney-in-Fact for Linda M. 02/04/2020 Griego

** Signature of Reporting Person Date

Reminder: Report on a separate line for each class of securities beneficially owned directly or indirectly.

Note: File three copies of this Form, one of which must be manually signed. If space is insufficient, see Instruction 6 for procedure.

Persons who respond to the collection of information contained in this form are not required to respond unless the form displays a currently valid OMB Number.

^{1.} These shares reflect dividend equivalents that accrued on previously vested RSUs and that were reinvested in Class B common stock on January 31, 2020, but which have not been received because the director elected to defer receipt. On January 31, 2020, the closing price of the Class B Common Stock on The NASDAQ Global Select Market was \$34.13 per share.

^{2.} Includes shares acquired periodically pursuant to a dividend reinvestment program meeting the requirements of Rule 16a-11.

^{*} If the form is filed by more than one reporting person, see Instruction 4 (b)(v).

^{**} Intentional misstatements or omissions of facts constitute Federal Criminal Violations See 18 U.S.C. 1001 and 15 U.S.C. 78ff(a).

POWER OF ATTORNEY

KNOW ALL PERSONS BY THESE PRESENTS that the undersigned hereby constitutes and appoints Christa A. D'Alimonte to be his or her true and lawful attorney-in-fact and agent to execute and file for and on behalf of the undersigned (i) any reports on Forms 3, 4, 5 and, if applicable, 144 (including any amendments thereto and any successors to such Forms) with respect to ownership of securities of ViacomCBS Inc. (the "Company") that the undersigned may be required to file with the Securities and Exchange Commission in accordance with Section 16(a) of the Securities Exchange Act of 1934 and the rules thereunder and/or Rule 144 under the Securities Act of 1933, and (ii) as necessary, any other documents necessary or appropriate to obtain codes and passwords enabling the undersigned to file such reports electronically.

The undersigned acknowledges that the foregoing attorney-in-fact, in serving in such capacity at the request of the undersigned, is not assuming, nor is the Company assuming, any of the undersigned's responsibilities to comply with Section 16 of the Securities Exchange Act of 1934 and/or Rule 144 under the Securities Act of 1933.

This Power of Attorney shall remain in full force and effect until the undersigned is no longer required to file Forms 3, 4, 5 and, if applicable, 144 with respect to the undersigned's holdings and transactions in securities issued by the Company, unless earlier revoked by the undersigned in a signed writing delivered to the foregoing attorney-in-fact. This Power of Attorney also serves to revoke and replace as of the date hereof, any prior Power of Attorney executed by the undersigned with respect to the ownership of securities of the Company.

IN WITNESS WHEREOF, the undersigned has caused this Power of Attorney to be executed as of this 4th day of December, 2019.

/s/ Linda M. Griego Name: Linda M. Griego