П

FORM 4

UNITED STATES SECURITIES AND EXCHANGE COMMISSION

Washington, D.C. 20549

Check this box if no longer subj	ect to
Section 16. Form 4 or Form 5	00110
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

OMB APPRC	DVAL
OMB Number:	3235-0287
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1. Name and Address of Reporting Person [*] <u>REDSTONE SHARI</u>		n*	2. Issuer Name and Ticker or Trading Symbol <u>CBS CORP</u> [CBS, CBS, A]	5. Relationship of Reporting Person(s) to Issuer (Check all applicable)				
				X	Director	10% Owner Other (specify below) ir		
(Last) 51 WEST 52ND	(Filst) (Wildule)		3. Date of Earliest Transaction (Month/Day/Year) 01/01/2010	X	Officer (give title below) Vice Chair			
(Street) NEW YORK	NY	10019	4. If Amendment, Date of Original Filed (Month/Day/Year)	6. Indiv Line) X	ridual or Joint/Group Filing (Form filed by One Report			
	1.1.1	10017				0		
(City)	(State)	(Zip)			Form filed by More than (Person	One Reporting		

Table I - Non-Derivative Securities Acquired, Disposed of, or Beneficially Owned

1. Title of Security (Instr. 3)	2. Transaction Date (Month/Day/Year) (Month/		Transaction Code (Instr.					5. Amount of Securities Beneficially Owned Following Reported	6. Ownership Form: Direct (D) or Indirect (I) (Instr. 4)	7. Nature of Indirect Beneficial Ownership (Instr. 4)
			Code	v	Amount	(A) or (D)	Price	Transaction(s) (Instr. 3 and 4)		(1130. 4)

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)	2. Conversion or Exercise Price of Derivative Security	3. Transaction Date (Month/Day/Year)	3A. Deemed Execution Date, if any (Month/Day/Year)	4. Transa Code (8)		of		6. Date Exercisable and Expiration Date (Month/Day/Year)		7. Title and Amount of Securities Underlying Derivative Security (Instr. 3 and 4)		8. Price of Derivative Security (Instr. 5)	9. Number of derivative Securities Beneficially Owned Following Reported Transaction(s) (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 Exercisable	Expiration Date	Title	Amount or Number of Shares				
Phantom Class A Common Stock Units	\$0 ⁽¹⁾	01/01/2010		A		543		(1)	(1)	CBS Class A common stock	543	\$14.07	3,231	D	
Phantom Class B Common Stock Units	\$0 ⁽¹⁾	01/01/2010		А		544		(1)	(1)	CBS Class B common stock	544	\$14.05	3,239	D	

Explanation of Responses:

1. Reporting Person has elected to defer payment of Board retainer and fees pursuant to the Issuer's deferred compensation arrangement for directors. Deferred amounts (including any cash dividends credited during the previous quarter) are deemed invested quarterly in the number of Phantom Common Stock Units equal to the number of shares of Class A and Class B Common Stock that such amounts would have purchased when converted. Phantom Common Stock Units are paid out after the Director's retirement from the Board and are settled in cash.

Remarks:

/s/ Angeline C. Straka, Attorney-in-fact

** Signature of Reporting Person

Date

01/05/2010

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

 * 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).

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.