FORM 4

UNITED STATES SECURITIES AND EXCHANGE COMMISSION

Washington, D.C. 20549

STATEMENT OF CHANGES IN BENEFICIAL OWNERSHIP

OMB APPROVAL									
OMB Number:	3235-0287								
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Check this box if no longer subject to Section 16. Form 4 or Form 5 obligations may continue. See Instruction 1(b).

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

1. Name and Address of Reporting Person* <u>Franks Martin D</u>							2. Issuer Name and Ticker or Trading Symbol CBS CORP [CBS, CBS.A]											all app	olicable) ctor		Person(s) to Issuer 10% Owner		
(Last) 51 WEST	`	(First) (Middle) ND STREET					3. Date of Earliest Transaction (Month/Day/Year) 06/01/2009											belov	Officer (give title below) EVP, Planning, F		below)		
(Street) NEW YO	NEW YORK NY 10019						4. If Amendment, Date of Original Filed (Month/Day/Year)										indiv ine) X	,					
Table I - Non-Derivative Securities Acquired, Disposed of, or Beneficially Owned																							
1. Title of Security (Instr. 3) 2. Transa Date (Month/D					ay/Year) if		2A. Deemed Execution Date, if any (Month/Day/Year)		Co	Transaction Dispos Code (Instr. 5)		Disposed	rities Acquired (A) ed Of (D) (Instr. 3, 4			4 and Securi Benefi		rities ricially d Following (Ownership rm: Direct or Indirect (Instr. 4)	7. Nature of Indirect Beneficial Ownership (Instr. 4)		
											de \	,	Amount		(A) or (D)	Pric	е	Transaction(s) (Instr. 3 and 4)				(111511.4)	
CBS Class B common stock 06/01/							2009				1)		7,219)	D	\$8.74		48,305			D		
CBS Class B common stock																		8,280			I	By 401(k)	
	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. Conversio or Exercise Price of Derivative Security	n Date	3. Transaction Date (Month/Day/Year)	3A. Deeme Execution if any (Month/Da	Date,	4. Transaction Code (Instr. 8)		n of		6. Dat Expira (Mont	ation I	Date		7. Title and Amount of Securities Underlying Derivative Security (Inst and 4)			Deriv Secu	Price of rivative curity str. 5)	9. Number of derivative Securities Beneficially Owned Following Reported Transaction (Instr. 4)	,	10. Ownership Form: Direct (D) or Indirect (I) (Instr. 4)	Beneficial Ownership (Instr. 4)	
						Code			Date Exerc			Expiration Date	Title	Amoun or Numbe of Title Shares									

Explanation of Responses:

1. Tax withholding upon vesting of Restricted Shares, the acquisition of which has been previously reported.

Remarks:

Martin D. Franks 06/03/2009

** Signature of Reporting Person

Date

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.

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