SEC Form 4	
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## FORM 4

UNITED STATES SECURITIES AND EXCHANGE COMMISSION

Washington, D.C. 20549

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

	OVAL								
OMB Number:	3235-0287								
Estimated average burden									
hours per response:	0.5								

hours per response:	0.5

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1. Name and Address of Reporting Person <sup>*</sup> Kopelson Arnold				2. Issuer Name <b>and</b> 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				
(Last) 51 WEST 52NE	(First) D STREET	(Middle)		e of Earliest Transac /2009	ction (M	lonth/D	Day/Year)		Officer (give title below)	Other below	(specify			
									6. Indi Line)	6. Individual or Joint/Group Filing (Check Applicable Line)				
(Street) NEW YORK	NY	10019							X	Form filed by On				
										Form filed by Mo Person	re than One Rep	orting		
(City)	(State)	(Zip)												
	Table I - Non-Derivative Securities Acquired, Disposed of, or Beneficially Owned													
		2. Transaction Date (Month/Day/Year)	Execution Date,				4. Securities Acquired (A) Disposed Of (D) (Instr. 3, 4 5)		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)		(11)50.4)		

## Table II - Derivative Securities Acquired, Disposed of, or Beneficially Owned (e.g., puts, calls, warrants, options, convertible securities)

1. Title of Derivative Security	ivative Conversion Date Execution Date, Transaction or Exercise (Month/Day/Year) if any Code (Instr.						mber ative	6. Date Exerc Expiration Da (Month/Day/)	ate	7. Title and Amount of Securities		8. Price of Derivative Security	9. Number of derivative Securities	10. Ownership Form:	Beneficial
(Instr. 3)	Price of Derivative Security		(Month/Day/Year)	8)		Secu Acqu (A) of Dispo of (D) (Instr and 5	ired r osed . 3, 4			Underlying Derivative Security (Instr. 3 and 4)		(Instr. 5)	Beneficially Owned Following Reported Transaction(s) (Instr. 4)	Direct (D) or Indirect (I) (Instr. 4)	Ownership (Instr. 4)
				Code	v	(A)	(D)	Date Exercisable	Expiration Date	Title	Amount or Number of Shares				
Phantom Class A Common Stock Units	\$0 <sup>(1)</sup>	10/01/2009		A		14		(1)	(1)	CBS Class A common stock	14	\$11.54	3,323	D	
Phantom Class B Common Stock Units	\$0 <sup>(1)</sup>	10/01/2009		А		14		(1)	(1)	CBS Class B common stock	14	\$11.57	3,318	D	

Explanation of Responses:

1. Represents cash dividends credited during the previous quarter on amounts previously deferred pursuant to the Issuer's deferred compensation arrangement for directors. Such amounts 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:** 

## Arnold Kopelson

\*\* Signature of Reporting Person

10/02/2009 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.

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.