

INITIAL STATEMENT OF BENEFICIAL OWNERSHIP OF  
SECURITIES

OMB APPROVAL

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or Section 30(h) of the Investment Company Act of 1940

1. Name and Address of Reporting Person* <b>BRISKMAN LOUIS J</b>	2. Date of Event Requiring Statement (Month/Day/Year) <b>12/31/2005</b>	3. Issuer Name and Ticker or Trading Symbol <b>CBS CORP [ CBS, CBS.A ]</b>	
		4. Relationship of Reporting Person(s) to Issuer (Check all applicable) Director 10% Owner <input checked="" type="checkbox"/> Officer (give title below) Other (specify below) <b>EVP and General Counsel</b>	5. If Amendment, Date of Original Filed (Month/Day/Year)
(Last) (First) (Middle) <b>51 WEST 52ND STREET</b>			6. Individual or Joint/Group Filing (Check Applicable Line) <input checked="" type="checkbox"/> Form filed by One Reporting Person Form filed by More than One Reporting Person
(Street) <b>NEW YORK NY 10019</b>			
(City) (State) (Zip)			

## Table I - Non-Derivative Securities Beneficially Owned

1. Title of Security (Instr. 4)	2. Amount of Securities Beneficially Owned (Instr. 4)	3. Ownership Form: Direct (D) or Indirect (I) (Instr. 5)	4. Nature of Indirect Beneficial Ownership (Instr. 5)
CBS Class B common stock	9,097	D	
CBS Class B common stock	1,451	I	By 401(k)
CBS Class B common stock	2,784	I	By Hill's End Partners, L.P. <sup>(1)</sup>

Table II - Derivative Securities Beneficially Owned  
(e.g., puts, calls, warrants, options, convertible securities)

1. Title of Derivative Security (Instr. 4)	2. Date Exercisable and Expiration Date (Month/Day/Year)		3. Title and Amount of Securities Underlying Derivative Security (Instr. 4)		4. Conversion or Exercise Price of Derivative Security	5. Ownership Form: Direct (D) or Indirect (I) (Instr. 5)	6. Nature of Indirect Beneficial Ownership (Instr. 5)
	Date Exercisable	Expiration Date	Title	Amount or Number of Shares			
Class B Phantom Common Stock Units	(2)	(2)	CBS Class B common stock	43	(2)	D	
Employee Stock Option (right to buy) <sup>(3)</sup>	(4)	01/28/2007	CBS Class B common stock	215,083	13.4283	D	
Employee Stock option (right to buy) <sup>(3)</sup>	(4)	01/26/2008	CBS Class B common stock	124,531	21.5716	D	
Employee Stock Option (right to buy) <sup>(3)</sup>	(4)	01/26/2009	CBS Class B common stock	138,168	24.7362	D	
Employee Stock Option (right to buy) <sup>(3)</sup>	(4)	03/31/2009	CBS Class B common stock	1,551	28.9924	D	
Employee Stock Option (right to buy) <sup>(3)</sup>	(4)	01/25/2010	CBS Class B common stock	207,252	44.1875	D	
Employee Stock Option (right to buy) <sup>(3)</sup>	(4)	04/01/2010	CBS Class B common stock	1,339	41.0464	D	
Employee Stock Option (right to buy) <sup>(3)</sup>	(4)	01/31/2011	CBS Class B common stock	89,140	43.3473	D	
Employee Stock Option (right to buy) <sup>(3)</sup>	(4)	04/01/2011	CBS Class B common stock	1,622	33.8965	D	
Employee Stock Option (right to buy) <sup>(3)</sup>	(4)	01/28/2007	CBS Class B common stock	5,985	13.4283	I	By Hill's End Partners, L.P. <sup>(1)</sup>
Putative Debenture	(5)	(5)	CBS Class B common stock	3,965.053	(6)	D	
Putative Debenture	(5)	(5)	CBS Class B common stock	7,547.415	(7)	D	
Putative Debenture	(5)	(5)	CBS Class B common stock	2,395.696	(8)	D	

**Table II - Derivative Securities Beneficially Owned  
(e.g., puts, calls, warrants, options, convertible securities)**

1. Title of Derivative Security (Instr. 4)	2. Date Exercisable and Expiration Date (Month/Day/Year)		3. Title and Amount of Securities Underlying Derivative Security (Instr. 4)		4. Conversion or Exercise Price of Derivative Security	5. Ownership Form: Direct (D) or Indirect (I) (Instr. 5)	6. Nature of Indirect Beneficial Ownership (Instr. 5)
	Date Exercisable	Expiration Date	Title	Amount or Number of Shares			
Putative Debenture	(5)	(5)	CBS Class B common stock	13,004.03	(9)	D	
Putative Debenture	(5)	(5)	CBS Class B common stock	2,400.744	(10)	D	
Putative Debenture	(5)	(5)	CBS Class B common stock	3,882.521	(11)	D	
Putative Debenture	(5)	(5)	CBS Class B common stock	7,145.664	(12)	D	

**Explanation of Responses:**

- By Hill's End Partners, L.P., a family partnership. The Reporting Person disclaims beneficial ownership of the Class B common stock held by the partnership to the extent that he has no pecuniary interest.
- Phantom common stock units are payable in cash following the Reporting Person's retirement or other termination of service pursuant to the Issuer's Excess 401(k) Plan for Designated Senior Executives. Each CBS Corporation Class A Phantom common stock unit is the economic equivalent of one share of CBS Corporation Class A common stock and each CBS Corporation Class B Phantom common stock unit is the economic equivalent of one share of CBS Corporation Class B common stock.
- Right to buy under Issuer's long term incentive plan.
- Current.
- The Putative Debentures reflect deferral of an award under the Issuer's annual performance plan or long term incentive plan. Putative Debentures convert to shares (if in the money) and are paid in a lump sum or installments following termination of service. A tax-withholding feature is associated with the Putative Debentures.
- The conversion rate is 10.1408 shares per \$100 debenture.
- The conversion rate is 9.7386 shares per \$100 debenture.
- The conversion rate is 9.7386 shares per \$100 debenture.
- The conversion rate is 10.0031 shares per \$100 debenture.
- The conversion rate is 10.0031 shares per \$100 debenture.
- The conversion rate is 6.9084 shares per \$100 debenture.
- The conversion rate is 7.4434 shares per \$100 debenture.

**Remarks:**

/s/ Briskman, Louis J.

01/10/2006

\*\* 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 5 (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.**

POWER OF ATTORNEY

The undersigned hereby constitutes and appoints Angeline C. Straka as the undersigned's true and lawful attorney-in-fact to execute and file for and on behalf of the undersigned (i) any reports on Forms 3, 4 and 5 (including any amendments thereto and any successors to such Forms) with respect to ownership of securities of CBS Corporation, formerly known as Viacom Inc. (the "Company"), that the undersigned may be required to file with the U.S. Securities and Exchange Commission in accordance with Section 16(a) of the Securities Exchange Act of 1934 and the rules thereunder and (ii) 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.

This Power of Attorney shall remain in full force and effect until the undersigned is no longer required to file Forms 3, 4 and 5 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 revokes and replaces 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 30th day of December, 2005.

Signature: /s/ Louis J. Briskman  
Print: Louis J. Briskman