

STATEMENT OF CHANGES IN BENEFICIAL OWNERSHIP

OMB APPROVAL	
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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* BRISKMAN LOUIS J (Last) (First) (Middle) 51 WEST 52ND STREET (Street) NEW YORK NY 10019 (City) (State) (Zip)	2. Issuer Name and Ticker or Trading Symbol CBS CORP [CBS, CBS.A]	5. Relationship of Reporting Person(s) to Issuer (Check all applicable) Director 10% Owner <input checked="" type="checkbox"/> Officer (give title below) Other (specify below) EVP and General Counsel
	3. Date of Earliest Transaction (Month/Day/Year) 01/03/2007	
		6. Individual or Joint/Group Filing (Check Applicable Line) <input checked="" type="checkbox"/> Form filed by One Reporting Person <input type="checkbox"/> Form filed by More than One Reporting Person

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

1. Title of Security (Instr. 3)	2. Transaction Date (Month/Day/Year)	2A. Deemed Execution Date, if any (Month/Day/Year)	3. Transaction Code (Instr. 8)		4. Securities Acquired (A) or Disposed Of (D) (Instr. 3, 4 and 5)			5. Amount of Securities Beneficially Owned Following Reported Transaction(s) (Instr. 3 and 4)	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			
CBS Class B common stock	01/03/2007		M		5,142.039	A	(1)	40,931.039	D	
CBS Class B common stock	01/03/2007		M		1,071.258	A	(1)	42,002.297	D	
CBS Class B common stock	01/03/2007		F		519.069	D	\$31.535	41,483.228	D	
CBS Class B common stock								1,605.6552	I	By 401(k)
CBS Class B common stock								2,784	I	By Hill's End Partners, L.P. (2)

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. Transaction Code (Instr. 8)		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)		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				
Putative Debenture	(3)	01/03/2007		M			5,142.039	(4)	(4)	CBS Class B common stock	5,142.039	\$0	0.0000	D	
Putative Debenture	(3)	01/03/2007		M			1,071.258	(4)	(4)	CBS Class B common stock	1,071.258	\$0	1,324.465	D	

Explanation of Responses:

- Shares were acquired upon conversion of an in-the-money Putative Debenture with a conversion ratio of 9.7387 shares per \$100 debenture.
- 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.
- The conversion rate is 9.7387 shares per \$100 debenture.
- 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. Transactions reported herein were triggered by the Reporting Persons termination of previous service with the Issuer in 2002. A tax-withholding feature is associated with the Putative Debentures.

Remarks:

/s/ Briskman, Louis J. 01/05/2007

** 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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