

SECURITIES AND EXCHANGE COMMISSION
Washington, D.C. 20549

POST-EFFECTIVE AMENDMENT NO. 1 TO
FORM S-8 REGISTRATION STATEMENT UNDER THE SECURITIES ACT OF 1933

CBS CORPORATION
(Exact name of registrant as specified in its charter)

Delaware
(State or other jurisdiction of
incorporation or organization)

04-2949533
(I.R.S. Employer
Identification No.)

51 West 52nd Street, New York, New York 10019
(212) 975-4321
(Address and phone number of principal executive offices, including zip code)

CBS Corporation 2004 Long-Term Management Incentive Plan

(Full title of the plan)

Louis J. Briskman, Esq.
Executive Vice President and General Counsel
CBS Corporation, 51 West 52nd Street, New York, New York 10019
(212) 975-4321
(Name, address and telephone number of agent for service)

EXPLANATORY NOTE

CBS Corporation, a Delaware corporation (the "Registrant"), is filing with the Securities and Exchange Commission this Post-Effective Amendment No. 1 to its Registration Statement on Form S-8 (File No. 333-124172) (the "Registration Statement") as a result of the merger (the "Merger") of Viacom Merger Sub Inc., a Delaware corporation, with and into the Registrant on December 31, 2005, with the Registrant as the surviving corporation of the Merger. Upon completion of the Merger, the name of the Registrant was changed from "Viacom Inc." to "CBS Corporation." This Post-Effective Amendment No. 1 is filed to reflect (i) the change in the name of the Registrant, (ii) a reduction in the par value of the Registrant's Class B Common Stock registered under the Registration Statement from \$0.01 to \$0.001 per share and (iii) a change of the name of the "Viacom Inc. 2004 Long-Term Management Incentive Plan" to the "CBS Corporation 2004 Long-Term Management Incentive Plan" to reflect the change in name of the Registrant.

SIGNATURES

Pursuant to the requirements of the Securities Act of 1933, the Registrant certifies that it has reasonable grounds to believe that it meets all of the requirements for filing on Form S-8 and has duly caused this Post-Effective Amendment No. 1 to Registration Statement No. 333-124172 on Form S-8 to be signed on its behalf by the undersigned, thereunto duly authorized, in the City of New York, State of New York, on the 10th day of July, 2006.

CBS CORPORATION

By: /s/ Angeline C. Straka

Name: Angeline C. Straka
Title: Senior Vice President, Deputy
General Counsel and Secretary

Pursuant to the requirements of the Securities Act of 1933, this Post-Effective Amendment No. 1 to Registration Statement No. 333-124172 on Form S-8 has been signed by the following persons in the capacities indicated on the 10th day of July, 2006.

Signature	Title
* ----- Leslie Moonves	Director, President and Chief Executive Officer (Principal Executive Officer)
* ----- Fredric G. Reynolds	Executive Vice President and Chief Financial Officer (Principal Financial Officer)
/s/ Susan C. Gordon ----- Susan C. Gordon	Senior Vice President, Controller and Chief Accounting Officer (Principal Accounting Officer)
* ----- David R. Andelman	Director
* ----- Joseph A. Califano, Jr.	Director
* ----- William S. Cohen	Director

*

Philippe P. Dauman

Director

*

Charles K. Gifford

Director

*

Bruce S. Gordon

Director

*

Shari Redstone

Vice Chair and Director

*

Sumner M. Redstone

Executive Chairman and Director

*

Ann N. Reese

Director

*

Judith A. Sprieser

Director

*By: /s/ Angeline C. Straka

Angeline C. Straka, Attorney-in-Fact

July 10, 2006

Exhibit Index

Exhibit No.	Description of Document
4.1*	Amended and Restated Certificate of Incorporation of the Registrant (incorporated by reference to Exhibit 3(a) to the Annual Report on Form 10-K of the Registrant for the fiscal year ended December 31, 2005) (File No. 001-09553).
4.2*	Amended and Restated By-laws of the Registrant (incorporated by reference to Exhibit 3(b) to the Annual Report on Form 10-K of the Registrant for the fiscal year ended December 31, 2005) (File No. 001-09553).
4.3*	CBS Corporation 2004 Long-Term Management Incentive Plan (formerly named the Viacom Inc. 2004 Long-Term Management Incentive Plan) (as amended and restated as of May 25, 2006) (incorporated by reference to Annex B to the Registrant's Proxy Statement dated April 14, 2006) (File No. 001-09553).
5*	Opinion of Michael D. Fricklas, Esq. as to the legality of the securities being registered.
23.1*	Consent of PricewaterhouseCoopers LLP.
23.2*	Consent of Michael D. Fricklas, Esq.
24**	Powers of Attorney.

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* Previously filed or incorporated by reference in this Registration Statement.

** Filed herewith.

CBS CORPORATION

Power of Attorney

KNOW ALL MEN BY THESE PRESENTS that the undersigned director and officer of CBS CORPORATION hereby constitutes and appoints Louis J. Briskman and Angeline C. Straka, and each of them, his or her true and lawful attorney-in-fact and agent, with full power of substitution and resubstitution, for him or her and in his or her name, place and stead, in any and all capacities, to sign (a) post-effective amendments to the registration statements on Form S-8 listed on Annex A and any and all amendments and subsequent post-effective amendments to such registration statements, and (b) registration statements on Form S-8 (including a post-effective amendment on Form S-8 to Amendment No. 1 to the Registration Statement on Form S-4 (File No. 333-128821)), and any amendments or supplements thereto, relating to the issuance of shares of CBS Class B Common Stock, par value \$0.001 per share, under the relevant plans of the Company set forth on Annex A and in connection with the separation of Viacom Inc. into CBS Corporation and new Viacom Inc.; granting unto said attorney-in-fact and agent, full power and authority to do and perform each and every act and thing requisite and necessary to be done, as fully for all intents and purposes as he or she might or could do in person, hereby ratifying and confirming all that the said attorney-in-fact and agent, shall do or cause to be done by virtue hereof.

IN WITNESS WHEREOF, I have hereunto signed my name this 2nd day of March, 2006.

Sign: /s/ Leslie Moonves

Print Name: Leslie Moonves

CBS CORPORATION

Power of Attorney

KNOW ALL MEN BY THESE PRESENTS that the undersigned officer of CBS CORPORATION hereby constitutes and appoints Louis J. Briskman and Angeline C. Straka, and each of them, his or her true and lawful attorney-in-fact and agent, with full power of substitution and resubstitution, for him or her and in his or her name, place and stead, in any and all capacities, to sign (a) post-effective amendments to the registration statements on Form S-8 listed on Annex A and any and all amendments and subsequent post-effective amendments to such registration statements, and (b) registration statements on Form S-8 (including a post-effective amendment on Form S-8 to Amendment No. 1 to the Registration Statement on Form S-4 (File No. 333-128821)), and any amendments or supplements thereto, relating to the issuance of shares of CBS Class B Common Stock, par value \$0.001 per share, under the relevant plans of the Company set forth on Annex A and in connection with the separation of Viacom Inc. into CBS Corporation and new Viacom Inc.; granting unto said attorney-in-fact and agent, full power and authority to do and perform each and every act and thing requisite and necessary to be done, as fully for all intents and purposes as he or she might or could do in person, hereby ratifying and confirming all that the said attorney-in-fact and agent, shall do or cause to be done by virtue hereof.

IN WITNESS WHEREOF, I have hereunto signed my name this 2nd day of March, 2006.

Sign: /s/ Fredric G. Reynolds

Print Name: Fredric G. Reynolds

VIACOM INC.

(to be renamed CBS Corporation)

Power of Attorney

KNOW ALL MEN BY THESE PRESENTS that the undersigned director of VIACOM INC. (to be renamed CBS Corporation), hereby constitutes and appoints Louis J. Briskman and Angeline C. Straka, and each of them, his or her true and lawful attorney-in-fact and agent, with full power of substitution and resubstitution, for him or her and in his or her name, place and stead, in any and all capacities, to sign (a) post-effective amendments to the registration statements on Form S-8 listed on Annex A and any and all amendments and subsequent post-effective amendments to such registration statements, and (b) registration statements on Form S-8 (including a post-effective amendment on Form S-8 to Amendment No. 1 to the Registration Statement on Form S-4 (File No. 333-128821)), and any amendments or supplements thereto, relating to the issuance of shares of CBS Class B Common Stock, par value \$0.001 per share, under the plans of the Company set forth on Annex A and in connection with the transactions contemplated by the separation of Viacom Inc. into CBS Corporation and new Viacom Inc.; granting unto said attorney-in-fact and agent, full power and authority to do and perform each and every act and thing requisite and necessary to be done, as fully for all intents and purposes as he or she might or could do in person, hereby ratifying and confirming all that the said attorney-in-fact and agent, shall do or cause to be done by virtue hereof.

IN WITNESS WHEREOF, I have hereunto signed my name this 20th day of December, 2005.

Sign: /s/ David R. Andelman

Print Name: David R. Andelman

VIACOM INC.

(to be renamed CBS Corporation)

Power of Attorney

KNOW ALL MEN BY THESE PRESENTS that the undersigned director of VIACOM INC. (to be renamed CBS Corporation), hereby constitutes and appoints Louis J. Briskman and Angeline C. Straka, and each of them, his or her true and lawful attorney-in-fact and agent, with full power of substitution and resubstitution, for him or her and in his or her name, place and stead, in any and all capacities, to sign (a) post-effective amendments to the registration statements on Form S-8 listed on Annex A and any and all amendments and subsequent post-effective amendments to such registration statements, and (b) registration statements on Form S-8 (including a post-effective amendment on Form S-8 to Amendment No. 1 to the Registration Statement on Form S-4 (File No. 333-128821)), and any amendments or supplements thereto, relating to the issuance of shares of CBS Class B Common Stock, par value \$0.001 per share, under the plans of the Company set forth on Annex A and in connection with the transactions contemplated by the separation of Viacom Inc. into CBS Corporation and new Viacom Inc.; granting unto said attorney-in-fact and agent, full power and authority to do and perform each and every act and thing requisite and necessary to be done, as fully for all intents and purposes as he or she might or could do in person, hereby ratifying and confirming all that the said attorney-in-fact and agent, shall do or cause to be done by virtue hereof.

IN WITNESS WHEREOF, I have hereunto signed my name this 20th day of December, 2005.

Sign: /s/ Joseph A. Califano, Jr.

Print Name: Joseph A. Califano, Jr.

VIACOM INC.

(to be renamed CBS Corporation)

Power of Attorney

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IN WITNESS WHEREOF, I have hereunto signed my name this 20th day of December, 2005.

Sign: /s/ William S. Cohen

Print Name: William S. Cohen

VIACOM INC.

(to be renamed CBS Corporation)

Power of Attorney

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IN WITNESS WHEREOF, I have hereunto signed my name this 20th day of December, 2005.

Sign: /s/ Philippe P. Dauman

Print Name: Philippe P. Dauman

VIACOM INC.

(to be renamed CBS Corporation)

Power of Attorney

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IN WITNESS WHEREOF, I have hereunto signed my name this 10th day of July, 2006.

Sign: /s/ Charles K. Gifford

Print Name: Charles K. Gifford

VIACOM INC.

(to be renamed CBS Corporation)

Power of Attorney

KNOW ALL MEN BY THESE PRESENTS that the undersigned director of VIACOM INC. (to be renamed CBS Corporation), hereby constitutes and appoints Louis J. Briskman and Angeline C. Straka, and each of them, his or her true and lawful attorney-in-fact and agent, with full power of substitution and resubstitution, for him or her and in his or her name, place and stead, in any and all capacities, to sign (a) post-effective amendments to the registration statements on Form S-8 listed on Annex A and any and all amendments and subsequent post-effective amendments to such registration statements, and (b) registration statements on Form S-8 (including a post-effective amendment on Form S-8 to Amendment No. 1 to the Registration Statement on Form S-4 (File No. 333-128821)), and any amendments or supplements thereto, relating to the issuance of shares of CBS Class B Common Stock, par value \$0.001 per share, under the plans of the Company set forth on Annex A and in connection with the transactions contemplated by the separation of Viacom Inc. into CBS Corporation and new Viacom Inc.; granting unto said attorney-in-fact and agent, full power and authority to do and perform each and every act and thing requisite and necessary to be done, as fully for all intents and purposes as he or she might or could do in person, hereby ratifying and confirming all that the said attorney-in-fact and agent, shall do or cause to be done by virtue hereof

IN WITNESS WHEREOF, I have hereunto signed my name this 20th day of June, 2006.

Sign: /s/ Bruce S. Gordon

Print Name: Bruce S. Gordon

VIACOM INC.

(to be renamed CBS Corporation)

Power of Attorney

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IN WITNESS WHEREOF, I have hereunto signed my name this 20th day of December, 2005.

Sign: /s/ Shari Redstone

Print Name: Shari Redstone

VIACOM INC.

(to be renamed CBS Corporation)

Power of Attorney

KNOW ALL MEN BY THESE PRESENTS that the undersigned director of VIACOM INC. (to be renamed CBS Corporation), hereby constitutes and appoints Louis J. Briskman and Angeline C. Straka, and each of them, his or her true and lawful attorney-in-fact and agent, with full power of substitution and resubstitution, for him or her and in his or her name, place and stead, in any and all capacities, to sign (a) post-effective amendments to the registration statements on Form S-8 listed on Annex A and any and all amendments and subsequent post-effective amendments to such registration statements, and (b) registration statements on Form S-8 (including a post-effective amendment on Form S-8 to Amendment No. 1 to the Registration Statement on Form S-4 (File No. 333-128821)), and any amendments or supplements thereto, relating to the issuance of shares of CBS Class B Common Stock, par value \$0.001 per share, under the plans of the Company set forth on Annex A and in connection with the transactions contemplated by the separation of Viacom Inc. into CBS Corporation and new Viacom Inc.; granting unto said attorney-in-fact and agent, full power and authority to do and perform each and every act and thing requisite and necessary to be done, as fully for all intents and purposes as he or she might or could do in person, hereby ratifying and confirming all that the said attorney-in-fact and agent, shall do or cause to be done by virtue hereof.

IN WITNESS WHEREOF, I have hereunto signed my name this 20th day of December, 2005.

Sign: /s/ Sumner M. Redstone

Print Name: Sumner M. Redstone

VIACOM INC.

(to be renamed CBS Corporation)

Power of Attorney

KNOW ALL MEN BY THESE PRESENTS that the undersigned director of VIACOM INC. (to be renamed CBS Corporation), hereby constitutes and appoints Louis J. Briskman and Angeline C. Straka, and each of them, his or her true and lawful attorney-in-fact and agent, with full power of substitution and resubstitution, for him or her and in his or her name, place and stead, in any and all capacities, to sign (a) post-effective amendments to the registration statements on Form S-8 listed on Annex A and any and all amendments and subsequent post-effective amendments to such registration statements, and (b) registration statements on Form S-8 (including a post-effective amendment on Form S-8 to Amendment No. 1 to the Registration Statement on Form S-4 (File No. 333-128821)), and any amendments or supplements thereto, relating to the issuance of shares of CBS Class B Common Stock, par value \$0.001 per share, under the plans of the Company set forth on Annex A and in connection with the transactions contemplated by the separation of Viacom Inc. into CBS Corporation and new Viacom Inc.; granting unto said attorney-in-fact and agent, full power and authority to do and perform each and every act and thing requisite and necessary to be done, as fully for all intents and purposes as he or she might or could do in person, hereby ratifying and confirming all that the said attorney-in-fact and agent, shall do or cause to be done by virtue hereof.

IN WITNESS WHEREOF, I have hereunto signed my name this 10th day of July, 2006.

Sign: /s/ Ann N. Reese

Print Name: Ann N. Reese

VIACOM INC.

(to be renamed CBS Corporation)

Power of Attorney

KNOW ALL MEN BY THESE PRESENTS that the undersigned director of VIACOM INC. (to be renamed CBS Corporation), hereby constitutes and appoints Louis J. Briskman and Angeline C. Straka, and each of them, his or her true and lawful attorney-in-fact and agent, with full power of substitution and resubstitution, for him or her and in his or her name, place and stead, in any and all capacities, to sign (a) post-effective amendments to the registration statements on Form S-8 listed on Annex A and any and all amendments and subsequent post-effective amendments to such registration statements, and (b) registration statements on Form S-8 (including a post-effective amendment on Form S-8 to Amendment No. 1 to the Registration Statement on Form S-4 (File No. 333-128821)), and any amendments or supplements thereto, relating to the issuance of shares of CBS Class B Common Stock, par value \$0.001 per share, under the plans of the Company set forth on Annex A and in connection with the transactions contemplated by the separation of Viacom Inc. into CBS Corporation and new Viacom Inc.; granting unto said attorney-in-fact and agent, full power and authority to do and perform each and every act and thing requisite and necessary to be done, as fully for all intents and purposes as he or she might or could do in person, hereby ratifying and confirming all that the said attorney-in-fact and agent, shall do or cause to be done by virtue hereof

IN WITNESS WHEREOF, I have hereunto signed my name this 6th day of July, 2006.

Sign: /s/ Judith A. Sprieser

Print Name: Judith A. Sprieser

ANNEX A

Viacom Inc. S-8 Registration Statements

Filing Number and Date	Plans Covered
333-124172 4/19/2005	o Viacom Inc. 2004 Long-Term Management Incentive Plan
333-108105 8/20/2003	o 1993 CBS Corporation Long-Term Incentive Plan o Infinity Broadcasting Corporation 1998 Long-Term Incentive Plan o King World Productions, Inc. Stock Option Agreement with Oprah Winfrey dated as of March 17, 1994 o King World Productions, Inc. Stock Option Agreement with Jeffrey D. Jacobs dated as of March 17, 1994 o King World Productions, Inc. Stock Option Agreement with Oprah Winfrey dated as of October 6, 1995 o King World Productions, Inc. Stock Option Agreement with Jeffrey D. Jacobs dated as of October 6, 1995 o King World Productions, Inc. Stock Option Agreement with Oprah Winfrey dated as of September 15, 1997 o King World Productions, Inc. Stock Option Agreement with Jeffrey D. Jacobs dated as of September 15, 1997 o King World Productions, Inc. Stock Option Agreement with Oprah Winfrey dated as of September 16, 1998 o King World Productions, Inc. Stock Option Agreement with Jeffrey D. Jacobs dated as of September 16, 1998 o King World Productions, Inc. Stock Option Agreement with Timothy Bennett dated as of September 16, 1998 o King World Productions, Inc. Stock Option Agreement with Dianne Hudson dated as of September 16, 1998 o King World Productions, Inc. Stock Option Agreement with Douglas Pattison dated as of September 16, 1998
333-82422 2/8/2002	o Viacom 401(k) Plan o The Westinghouse Savings Program
333-75752 12/21/2001	o The Viacom Excess 401(k) Plan

Filing Number and Date	Plans Covered
333-55346 2/9/2001	<ul style="list-style-type: none"> o Viacom Inc. 2000 Long-Term Management Incentive Plan o Viacom Inc. 1997 Long-Term Management Incentive Plan o Viacom Inc. 2000 Stock Option Plan for Outside Directors o Post Effective Amendment (filed 2/21/2001) o Infinity Broadcasting Corporation Employees' 401(k) Plan o Infinity Broadcasting Corporation Union Employees' 401(k) Plan o Outdoor Systems, Inc. 401(k) Plan o CBS Employee Investment Fund o Infinity Broadcasting Corporation Stock Plan for Directors o Infinity Broadcasting Corporation 1998 Long-Term Incentive Plan o Infinity Broadcasting Corporation 1999 Long-Term Incentive Plan o Outdoor Systems, Inc. 1996 Omnibus Plan
333-88613 5/5/2000	<ul style="list-style-type: none"> o The Westinghouse Savings Program o CBS Employee Investment Fund o Infinity Broadcasting Corporation Employees' 401(k)Plan o Infinity Broadcasting Corporation Employees' 401(k) Union Plan o Amended and Restated Infinity Broadcasting Corporation Stock Option Plan o King World 1998 Stock Option and Restricted Stock Purchase Plan o King World 1996 Amended and Restated Stock Option and Restricted Stock Purchase Plan o King World Salesforce Bonus Plan o CBS Corporation Deferred Compensation and Stock Plan for Directors o CBS 1991 Long-Term Incentive Plan o CBS 1993 Long-Term Incentive Plan o Westinghouse 1984 Long-Term Incentive Plan o Non-Qualified Stock Option Agreement for Leo Yochum
333-36440 5/5/2000	<ul style="list-style-type: none"> o The Westinghouse Savings Program o CBS Employee Investment Fund o Infinity Broadcasting Corporation Employees' 401(k) Plan o Infinity Broadcasting Corporation Employees' 401(k) Union Plan o CBS Corporation Deferred Compensation and Stock Plan for Directors o CBS 1991 Long-Term Incentive Plan o CBS 1993 Long-Term Incentive Plan

Filing Number and
Date

Plans Covered

333-34125
8/22/1997

o Viacom Inc. 1997 Long-Term Management Incentive Plan

033-59141
5/5/1995

o Viacom Inc. 1994 Long-Term Management Incentive Plan

o Viacom Inc. Stock Option Plan for Outside Directors

o Viacom Inc. 1994 Stock Option Plan for Outside Directors
