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* Schwartz Gil D					2. Issuer Name and Ticker or Trading Symbol CBS CORP [CBS, CBS.A]										k all app Direc		ng Pers	10% C	wner	
(Last) (First) (Middle) 51 WEST 52ND STREET					3. Date of Earliest Transaction (Month/Day/Year) 06/01/2008									X	belov	,	Other (below)		`	
(Street) NEW YO (City)			L0019 Zip)		4. If	4. If Amendment, Date of Original Filed (Month/Day/Year)									i. Indi ine) X	Form	or Joint/Group Filing (Check Applicable m filed by One Reporting Person m filed by More than One Reporting son			
		Tabl	e I - No	n-Deriv	ative	Se	curiti	es Ac	quired,	Dis	posed o	f, or	Ben	efici	ally	Owne	ed			
1. Title of Security (Instr. 3) 2. Transac Date (Month/Da					Execution Date,			3. Transaction Code (Instr. 8)		4. Securities Acquired (A) Disposed Of (D) (Instr. 3, 4 5)			(A) or 3, 4 a	4 and Sec Ben Owi		Amount of ecurities eneficially wned Following		nership : Direct Indirect str. 4)	7. Nature of Indirect Beneficial Ownership	
										v	Amount	(A) or D)	Price		Reported Transaction(s) (Instr. 3 and 4)				(Instr. 4)
CBS Class B common stock 06/01/2					/2008	2008		F ⁽¹⁾		4,702		D	\$21.58		25,358			D		
CBS Class B common stock															1,517			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. Conversion or Exercise Price of Derivative Security	3. Transaction Date (Month/Day/Year)	3A. Deemed Execution Date if any (Month/Day/Ye	Date,	Code (Ins				6. Date E Expiratio (Month/I	n Dat		7. Title and Amount of Securities Underlying Derivative Security (Instr. and 4)			Deri Sec	Price of ivative curity str. 5)	9. Number of derivative Securities Beneficially Owned Following Reported Transaction((Instr. 4)	Ownership Form: Direct (D) or Indirect (I) (Instr. 4)	wnership orm: irect (D) r Indirect	11. Nature of Indirect Beneficial Ownership (Instr. 4)
					Code	v	(A)	(D)	Date Exercisa		Expiration Date	Title	or Nu of	ount mber ares						

Explanation of Responses:

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

Remarks:

By: /s/ Angeline C. Straka, Attorney-in-fact

06/03/2008

** 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.

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.