

**STATEMENT OF CHANGES IN BENEFICIAL OWNERSHIP**

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

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

1. Name and Address of Reporting Person* <u>REDSTONE SUMNER M</u>  (Last) (First) (Middle) <u>51 WEST 52ND STREET</u>  (Street) <u>NEW YORK NY 10019</u>  (City) (State) (Zip)	2. Issuer Name and Ticker or Trading Symbol <u>CBS CORP [ CBS, CBS.A ]</u>	5. Relationship of Reporting Person(s) to Issuer (Check all applicable)  <input checked="" type="checkbox"/> Director <input checked="" type="checkbox"/> 10% Owner <input checked="" type="checkbox"/> Officer (give title below) Other (specify below) <u>Executive Chairman</u>
	3. Date of Earliest Transaction (Month/Day/Year) <u>05/11/2010</u>	
4. If Amendment, Date of Original Filed (Month/Day/Year)		

**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 A Common Stock	05/11/2010		C <sup>(1)</sup>		366,900	D	(1)	40,627,041	I	By NAIRI, Inc. <sup>(2)</sup>
CBS Class B Common Stock	05/11/2010		C <sup>(1)</sup>		366,900	A	(1)	366,900	I	By NAIRI, Inc. <sup>(2)</sup>
CBS Class B Common Stock	05/11/2010		G	V	366,900	D	(3)	0	I	By NAIRI, Inc. <sup>(2)</sup>
CBS Class A Common Stock								40	D	
CBS Class B Common Stock								568,362	D	
CBS Class B Common Stock								32	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/Year)	4. Transaction Code (Instr. 8)		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)					

1. Name and Address of Reporting Person\*  
REDSTONE SUMNER M  
 (Last) (First) (Middle)  
51 WEST 52ND STREET  
 (Street)  
NEW YORK NY 10019  
 (City) (State) (Zip)

1. Name and Address of Reporting Person\*  
NAIRI INC  
 (Last) (First) (Middle)  
846 UNIVERSITY AVENUE

(Street)	NORWOOD	MA	02062-2631
(City)	(State)	(Zip)	
1. Name and Address of Reporting Person*			
<a href="#">NATIONAL AMUSEMENTS INC /MD/</a>			
(Last)	(First)	(Middle)	
846 UNIVERSITY AVENUE			
(Street)	NORWOOD	MA	02062-2631
(City)	(State)	(Zip)	

**Explanation of Responses:**

- Shares of Class A Common Stock were converted to shares of Class B Common Stock on a one-to-one basis for no consideration pursuant to the terms of the Class A Common Stock under the Issuer's Amended and Restated Certificate of Incorporation.
- These securities are owned directly by NAIRI, Inc. (NAIRI) but may also be deemed to be beneficially owned by (1) NAIRI's parent corporation, National Amusements Inc. (NAI) and (2) Sumner M. Redstone, who is the controlling stockholder of NAI.
- Bona fide gifts by the Reporting Person for no consideration.

[/s/ Angeline Straka, Attorney-in-Fact for Sumner M. Redstone](#) [05/13/2010](#)

[NAIRI INC, By: /s/ Richard J. Sherman, Vice President](#) [05/13/2010](#)

[National Amusements Inc, By: /s/ Richard J. Sherman, Vice President](#) [05/13/2010](#)

\*\* 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.**