

<b>OMB APPROVAL</b>	
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**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

1. Name and Address of Reporting Person* <b>MOONVES LESLIE</b>  (Last) (First) (Middle) <b>51 WEST 52ND STREET</b>  (Street) <b>NEW YORK NY 10019</b>  (City) (State) (Zip)	2. Issuer Name and Ticker or Trading Symbol <b>CBS CORP [ CBS, CBS.A ]</b>	5. Relationship of Reporting Person(s) to Issuer (Check all applicable) <input checked="" type="checkbox"/> Director 10% Owner <input checked="" type="checkbox"/> Officer (give title below) Other (specify below) <b>President &amp; CEO</b>
	3. Date of Earliest Transaction (Month/Day/Year) <b>06/01/2006</b>	
	4. If Amendment, Date of Original Filed (Month/Day/Year)	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	06/01/2006		A		788,760 <sup>(1)</sup>	A	\$24.93 <sup>(1)</sup>	881,786	D	
CBS Class B common stock	06/01/2006		A		874 <sup>(1)</sup>	A	\$24.93 <sup>(1)</sup>	874	I	By Spouse
CBS Class B common stock								507	I	By 401(k)
CBS Class B common stock								271	I	By IRA
CBS Class B common stock								8	I	By Reporting Person's children
CBS Class B common stock								500	I	By Spouse - 401(k) Plan

**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				
Employee Stock Option (right to buy) <sup>(2)</sup>	\$28.99	06/01/2006		D			949 <sup>(3)</sup>	(4)	03/31/2009	CBS Class B common stock	949	(3)	0	D	
Employee Stock Option (right to buy) <sup>(2)</sup>	\$30.17	06/01/2006		D			690,840 <sup>(3)</sup>	(4)	06/13/2009	CBS Class B common stock	690,840	(3)	0	D	
Employee Stock Option (right to buy) <sup>(2)</sup>	\$44.19	06/01/2006		D			172,710 <sup>(3)</sup>	(4)	01/25/2010	CBS Class B common stock	172,710	(3)	0	D	
Employee Stock Option (right to buy) <sup>(2)</sup>	\$41.05	06/01/2006		D			670 <sup>(3)</sup>	(4)	04/01/2010	CBS Class B common stock	670	(3)	0	D	
Employee Stock Option (right to buy) <sup>(2)</sup>	\$42.45	06/01/2006		D			482,336 <sup>(3)</sup>	(4)	05/25/2010	CBS Class B common stock	482,336	(3)	0	D	
Employee Stock Option (right to buy) <sup>(2)</sup>	\$33.9	06/01/2006		D			1,074 <sup>(3)</sup>	(4)	04/01/2011	CBS Class B common stock	1,074	(3)	0	D	

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				Code	V	(A)	(D)	Date Exercisable	Expiration Date	Title	Amount or Number of Shares					
Employee Stock Option (right to buy) <sup>(2)</sup>	\$44.77	06/01/2006		D			235,248 <sup>(3)</sup>	(4)	05/23/2011	CBS Class B common stock	235,248	(3)	0	D		
Employee Stock Option (right to buy) <sup>(2)</sup>	\$37.41	06/01/2006		D			1,212 <sup>(3)</sup>	(4)	03/30/2012	CBS Class B common stock	1,212	(3)	0	D		
Employee Stock Option (right to buy) <sup>(2)</sup>	\$37.82	06/01/2006		D			387,696 <sup>(3)</sup>	(4)	05/22/2012	CBS Class B common stock	387,696	(3)	0	D		
Employee Stock Option (right to buy) <sup>(2)</sup>	\$30.88	06/01/2006		D			479,228 <sup>(3)</sup>	(4)	01/29/2013	CBS Class B common stock	479,228	(3)	0	D		
Employee Stock Option (right to buy) <sup>(2)</sup>	\$29.69	06/01/2006		D			1,835 <sup>(3)</sup>	(4)	03/28/2013	CBS Class B common stock	1,835	(3)	0	D		
Employee Stock Option (right to buy) <sup>(2)</sup>	\$31.95	06/01/2006		D			1,263,463 <sup>(3)</sup>	(4)	04/11/2013	CBS Class B common stock	1,263,463	(3)	0	D		
Employee Stock Option (right to buy) <sup>(2)</sup>	\$31.72	06/01/2006		D			509,375 <sup>(3)</sup>	(4)	01/28/2014	CBS Class B common stock	509,375	(3)	0	D		
Employee Stock Option (right to buy) <sup>(2)</sup>	\$30.63	06/01/2006		D			1,796 <sup>(3)</sup>	(4)	04/01/2007	03/31/2014	CBS Class B common stock	1,796	(3)	0	D	
Employee Stock Option (right to buy) <sup>(2)</sup>	\$27.89	06/01/2006		D			636,719 <sup>(3)</sup>	(4)	07/01/2014	CBS Class B common stock	636,719	(3)	0	D		
Employee Stock Option (right to buy) <sup>(2)</sup>	\$27.89	06/01/2006		D			1,273,438 <sup>(3)</sup>	(5)	07/01/2014	CBS Class B common stock	1,273,438	(3)	0	D		
Employee Stock Option (right to buy) <sup>(2)</sup>	\$28.99	06/01/2006		D			258 <sup>(3)</sup>	(4)	03/31/2009	CBS Class B common stock	258	(3)	0	I	By Spouse	
Employee Stock Option (right to buy) <sup>(2)</sup>	\$41.05	06/01/2006		D			426 <sup>(3)</sup>	(4)	04/01/2010	CBS Class B common stock	426	(3)	0	I	By Spouse	
Employee Stock Option (right to buy) <sup>(2)</sup>	\$33.9	06/01/2006		D			620 <sup>(3)</sup>	(4)	04/01/2011	CBS Class B common stock	620	(3)	0	I	By Spouse	
Employee Stock Option (right to buy) <sup>(2)</sup>	\$37.41	06/01/2006		D			588 <sup>(3)</sup>	(4)	03/30/2012	CBS Class B common stock	588	(3)	0	I	By Spouse	
Employee Stock Option (right to buy) <sup>(2)</sup>	\$29.69	06/01/2006		D			1,263 <sup>(3)</sup>	(4)	03/28/2013	CBS Class B common stock	1,263	(3)	0	I	By Spouse	
Employee Stock Option (right to buy) <sup>(2)</sup>	\$30.63	06/01/2006		D			1,305 <sup>(3)</sup>	(4)	04/01/2007	03/31/2014	CBS Class B common stock	1,305	(3)	0	I	By Spouse

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				Code	V	(A)	(D)	Date Exercisable	Expiration Date	Title	Amount or Number of Shares				
Employee Stock Option (right to buy) <sup>(2)</sup>	\$27.38	06/01/2006		D			1,644 <sup>(3)</sup>	04/01/2008	03/31/2015	CBS Class B common stock	1,644	(3)	0	I	By Spouse

**Explanation of Responses:**

- Acquired pursuant to a voluntary exchange offer pursuant to which the Issuer offered eligible employees the voluntary opportunity to exchange their employee stock options for Restricted Shares of CBS Class B Common Stock (the Restricted Shares). The average of the closing price of the CBS Class B Common Stock on the New York Stock Exchange for the five consecutive trading days ending on April 26, 2006 which was the fifth trading day before the date of commencement of the voluntary exchange offer was \$24.9340. The number of Restricted Shares received was calculated by dividing (a) 75 percent of the attributed value of the tendered options by (b) \$24.9340. The Restricted Shares received in the voluntary exchange offer will vest in two fifty percent installments on June 1, 2008 and June 1, 2009.
- Right to buy under Issuer's long term incentive plan.
- Disposed of pursuant to a voluntary exchange offer pursuant to which the Issuer offered eligible employees the voluntary opportunity to exchange their employee stock options for Restricted Shares of CBS Class B Common Stock.
- Current.
- Approximately one-quarter of these options are currently exercisable; the other three-quarters of these options were scheduled to vest in three equal annual installments beginning on July 1, 2006.

**Remarks:**

/s/ Moonves, Leslie

06/02/2006

\*\* 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 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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