

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
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1. Name and Address of Reporting Person * GORDON BRUCE S			2. Issuer Name and Ticker or Trading Symbol CBS CORP [CBS, CBS.A]			5. Relationship of Reporting Person(s) to Issuer (Check all applicable) <input checked="" type="checkbox"/> Director 10% Owner Officer (give title below) Other (specify below)		
(Last)	(First)	(Middle)	3. Date of Earliest Transaction (Month/Day/Year) 01/31/2007			6. Individual or Joint/Group Filing (Check Applicable Line) <input checked="" type="checkbox"/> Form filed by One Reporting Person Form filed by More than One Reporting Person		
51 WEST 52ND STREET			4. If Amendment, Date of Original Filed (Month/Day/Year)					
(Street) NEW YORK NY 10019								
(City) (State) (Zip)								

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	01/31/2007		A		50 ⁽¹⁾	A	(2)	50	D	
CBS Class B common stock	01/31/2007		A		2,105	A	(2)	2,155	D	

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					
Director Stock Option (right to buy) ⁽³⁾	\$31.17	01/31/2007		A		5,093		(4)	01/31/2017	CBS Class B common stock	\$0	5,093	D	
Restricted Share Units ⁽⁵⁾	\$0.00 ⁽⁶⁾	01/31/2007		M		2,105		(6)	(6)	CBS Class B common stock	\$0	0	D	
Restricted Share Units ⁽⁵⁾	(7)	01/31/2007		A		1,765		(7)	(7)	CBS Class B common stock	\$0	1,765	D	

Explanation of Responses:

- Acquired in connection with the settlement of Restricted Share Units upon which dividend equivalents accrued prior to vesting.
- On January 31, 2007, the closing price of the CBS Class B common stock on the NYSE was \$31.17.
- Right to buy under Issuer's stock option plan for outside directors.
- These options vest in three equal annual installments beginning on January 31, 2008.
- Granted under the Issuer's 2005 RSU Plan for Outside Directors.
- The Restricted Share Units vested on January 31, 2007, and were settled by delivery of a corresponding number of shares of the Issuer's Class B Common Stock.
- The Restricted Share Units will vest January 31, 2008 and will be settled by delivery of a corresponding number of shares of the Issuer's Class B Common Stock upon vesting, unless the Reporting Person has elected to defer settlement.

Remarks:

By: /s/ Angeline C. Straka 02/02/2007
Attorney-in-fact Date

** Signature of Reporting Person

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.