

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
Washington, D.C. 20549

SCHEDULE 14A

Proxy Statement Pursuant to Section 14(a) of
the Securities Exchange Act of 1934

Filed by the Registrant

Filed by a Party other than the Registrant

Check the appropriate box:

- Preliminary Proxy Statement
- Confidential, for Use of the Commission Only (as permitted by Rule 14a-6(e)(2))**
- Definitive Proxy Statement
- Definitive Additional Materials
- Soliciting Material under Rule 14a-12

CBS Corporation

(Name of Registrant as Specified In Its Charter)

(Name of Person(s) Filing Proxy Statement, if other than the Registrant)

Payment of Filing Fee (Check the appropriate box):

- No fee required.
- Fee computed on table below per Exchange Act Rules 14a-6(i)(4) and 0-11.
 - (1) Title of each class of securities to which transaction applies:

 - (2) Aggregate number of securities to which transaction applies:

 - (3) Per unit price or other underlying value of transaction computed pursuant to Exchange Act Rule 0-11 (set forth the amount on which the filing fee is calculated and state how it was determined):

 - (4) Proposed maximum aggregate value of transaction:

 - (5) Total fee paid:

- Fee paid previously with preliminary materials.
- Check box if any part of the fee is offset as provided by Exchange Act Rule 0-11(a)(2) and identify the filing for which the offsetting fee was paid previously. Identify the previous filing by registration statement number, or the Form or Schedule and the date of its filing.
 - (1) Amount Previously Paid:

 - (2) Form, Schedule or Registration Statement No.:

 - (3) Filing Party:

 - (4) Date Filed:

***** Exercise Your *Right* to Vote *****
IMPORTANT NOTICE Regarding the Availability of Proxy Materials

CBS CORPORATION



CBS CORPORATION
51 W. 52ND STREET
NEW YORK, NY 10019

M21564-P90575

Meeting Information

Meeting Type: Annual
For holders as of: March 31, 2010
Date: May 26, 2010 **Time:** 10:00 A.M., EDT
Location: The Equitable Center
787 Seventh Avenue (at 51st Street)
New York, New York 10019

You are receiving this communication because you hold shares of CBS Corporation Class A Common Stock.

This is not a ballot. You cannot use this notice to vote these shares. This communication presents only an overview of the more complete proxy materials that are available to you on the Internet. You may view the proxy materials online at www.proxyvote.com or easily request a paper copy (see reverse side).

We encourage you to access and review all of the important information contained in the proxy materials before voting.

See the reverse side of this notice to obtain proxy materials and voting instructions.

— Before You Vote —

How to Access the Proxy Materials

Proxy Materials Available to VIEW or RECEIVE:

NOTICE AND PROXY STATEMENT

FORM 10-K

LETTER TO STOCKHOLDERS

How to View Online:

Have the 12-Digit Control Number available (located on the following page) and visit: www.proxyvote.com

How to Request and Receive a PAPER or E-MAIL Copy:

If you want to receive a paper or e-mail copy of these documents, you must request one. There is NO charge for requesting a copy. Please choose one of the following methods to make your request:

- 1) BY INTERNET: www.proxyvote.com
- 2) BY TELEPHONE: 1-800-579-1639
- 3) BY E-MAIL*: sendmaterial@proxyvote.com

* If requesting materials by e-mail, please send a blank e-mail with the 12-Digit Control Number (located on the following page) in the subject line.

Requests, instructions and other inquiries sent to this e-mail address will NOT be forwarded to your investment advisor. Please make the request as instructed above on or before May 12, 2010 to facilitate timely delivery.

— How To Vote —

Please Choose One of the Following Voting Methods

Vote In Person: To attend the Annual Meeting, you will need an admission ticket issued by CBS Corporation. Please check the Proxy Statement for instructions on how to obtain an admission ticket. At the Annual Meeting, you will need to request a ballot to vote these shares.

Vote By Internet: To vote now by Internet, go to www.proxyvote.com. Have the 12-Digit Control Number available and follow the instructions.

Vote By Mail: You can vote by mail by requesting a paper copy of the materials, which will include a proxy card.

Voting Items

THE BOARD OF DIRECTORS RECOMMENDS A VOTE "FOR" ALL LISTED DIRECTOR NOMINEES.

1. The election of 14 directors:

Nominees:

01) David R. Andelman	08) Linda M. Griego
02) Joseph A. Califano, Jr.	09) Arnold Kopelson
03) William S. Cohen	10) Leslie Moorves
04) Gary L. Countryman	11) Doug Morris
05) Charles K. Gifford	12) Shari Redstone
06) Leonard Goldberg	13) Sumner M. Redstone
07) Bruce S. Gordon	14) Frederic V. Salerno

THE BOARD OF DIRECTORS RECOMMENDS A VOTE "FOR" MATTERS 2 AND 3.

2. Ratification of the appointment of PricewaterhouseCoopers LLP to serve as the Company's independent registered public accounting firm for fiscal year 2010.
3. A proposal to re-approve the material terms of the performance goals in the Company's Senior Executive Short-Term Incentive Plan.

M21587-P90575



IMPORTANT NOTICE Regarding the Availability of Materials

**CBS CORPORATION
NON-VOTING CLASS B
COMMON STOCK**

REGISTERED NON-VOTING - PROXY



CBS CORPORATION
51 W. 52ND STREET
NEW YORK, NY 10019

Meeting Information

Meeting Type: Annual
For holders as of: March 31, 2010
Date: May 26, 2010 **Time:** 10:00 A.M., EDT
Location: The Equitable Center
787 Seventh Avenue (at 51st Street)
New York, New York 10019

You are receiving this communication because you hold shares of CBS Corporation non-voting Class B Common Stock, and the materials you should review are now available. **This notice will enable you to access CBS CORPORATION materials for informational purposes only.**

This communication presents only an overview of the more complete materials that are available to you on the Internet. You may view the materials online at www.proxyvote.com or easily request a paper copy (see reverse side).

We encourage you to access and review all of the important information contained in the materials.

See the reverse side for instructions on how to access materials.

How to Access the Materials

Materials Available to VIEW or RECEIVE:

NOTICE AND PROXY STATEMENT

FORM 10-K

LETTER TO STOCKHOLDERS

How to View Online:

Have the 12-Digit Control Number available (located on the following page) and visit: www.proxyvote.com

How to Request and Receive a PAPER or E-MAIL Copy:

If you want to receive a paper or e-mail copy of these documents, you must request one. There is NO charge for requesting a copy. Please choose one of the following methods to make your request:

- 1) **BY INTERNET:** www.proxyvote.com
- 2) **BY TELEPHONE:** 1-800-579-1639
- 3) **BY E-MAIL*:** sendmaterial@proxyvote.com

* If requesting materials by e-mail, please send a blank e-mail with the 12-Digit Control Number (located on the following page) in the subject line.

Requests, instructions and other inquiries sent to this e-mail address will NOT be forwarded to your investment advisor. To facilitate timely delivery, please make the request as instructed above.



**THIS NOTICE WILL ENABLE YOU TO ACCESS
MATERIALS FOR INFORMATIONAL PURPOSES ONLY**

M21622-Z51942



THIS PAGE WAS INTENTIONALLY LEFT BLANK

M21623-Z51942