FORM 4

obligations may continue. See Instruction 1(b).

Check this box if no longer subject to Section 16. Form 4 or Form 5

UNITED STATES SECURITIES AND EXCHANGE COMMISSION

Washington, D.C. 20549

STATEMENT OF CHANGES IN BENEFICIAL OWNERSHIP

OMB APPROVAL OMB Number: Estimated average burden hours per response: 0.5

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* BRISKMAN LOUIS J | | | | | | 2. Issuer Name and Ticker or Trading Symbol CBS CORP [CBS, CBS.A] | | | | | | | | | eck all appl Direct | or 10% r (give title Oth | | n(s) to Iss 10% O Other (s | wner |
|--|---|--|---|---------|--|--|---|--------|---------------------------------------|-----------------------------------|------------------|---|-------------------------------|-------|---|--|---|--|--|
| (Last) (First) (Middle) 51 WEST 52ND STREET | | | | | | 3. Date of Earliest Transaction (Month/Day/Year) 03/06/2008 | | | | | | | | | | VP and Ge | eneral C | , | |
| (Street) NEW YORK NY 10019 (City) (State) (Zip) | | | | | 4. If Amendment, Date of Original Filed (Month/Day/Year) | | | | | | | | | Lin | e) X Form Form | Form filed by One Reporting Person Form filed by More than One Reporting Person | | | |
| (City) | (5 | | | n-Deriv | vative | Sec | uriti | ies Ac | auired | Dis | nosed (| of. or l | 3enet | icial | ly Owne | d d | | | |
| 1. Title of Security (Instr. 3) 2. Transac Date (Month/Date) | | | | | action | 2 E ar) if | 2A. Deemed Execution Date, if any (Month/Day/Year) | | 3. Transa | 3. Transaction Code (Instr. | | 4. Securities Acquired (A) Disposed Of (D) (Instr. 3, | | | 5. Amo Securit Benefic Owned | unt of ies cially Following | 6. Ownership Form: Direct (D) or Indirect (I) (Instr. 4) | | 7. Nature of Indirect Beneficial Ownership |
| | | | | | | | | | Code | v | Amount | (A |) or | Price | Reporte Transac (Instr. 3 | ction(s) | | | (Instr. 4) |
| CBS Class B common stock 03/06 | | | | | 6/2008 | /2008 | | | М | | 8,08 | 0 | A | (1) | 61 | 1,758 | D | (2) | |
| CBS Class B common stock 03/06/ | | | | | 6/2008 | /2008 | | | | | 3,54 | 0 | D | \$22. | 1 58 | 3,218 | I |) | |
| CBS Class B common stock | | | | | | | | | | | | | | | 2 | 2,140 | | | By 401(k) |
| CBS Class B common stock | | | | | | | | | | | | | | | 2 | ,784 |] | ı | By Hill's End Partners, L.P. ⁽³⁾ |
| 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. Deemo Execution if any (Month/Da | Date, | 4. Transaction Code (Instr. 8) | | of | | 6. Date Ex Expiration (Month/Da | n Date | | 7. Title and Amount of Securities Underlying Derivative Security (Instr. 3 and 4) | | 3 | 8. Price of Derivative Security (Instr. 5) | 9. Number derivative Securities Beneficially Owned Following Reported Transaction (Instr. 4) | Ownersh Form: Direct (D or Indirec (I) (Instr. | vnership orm: rect (D) Indirect | 11. Nature of Indirect Beneficial Ownership (Instr. 4) |
| | | | | | Code | v | (A) | (D) | Date Exercisab | | xpiration ate | Title | Amo or Num of Sha | | | | | | |
| Restricted Share Units ⁽⁴⁾ | (5) | 03/06/2008 | | | M | | | 8,080 | (5) | | (5) | CBS Class I | | 080 | \$0 | 11,312 | | D | |

Explanation of Responses:

- 1. On March 6, 2008, the closing price of the CBS Class B common stock on the NYSE was \$22.10.
- 2. Includes shares acquired periodically pursuant to a dividend reinvestment program meeting the requirements of Rule 16a-11.
- 3. By Hill's End Partners, L.P., a family partnership. The Reporting Person disclaims beneficial ownership of the Class B common stock held by the partnership to the extent that he has no pecuniary interest.
- 4. Granted under the Issuer's long term incentive plan.
- 5. Approximately 42% of these Restricted Share Units (RSUs) will vest on each of March 6, 2008 and March 6, 2009 and approximately 8% of the RSU award will vest on each of March 6, 2010 and March 6, 2011. The RSUs are settled by delivery of a corresponding number of the Issuer's shares upon vesting.

Remarks:

/s/ Briskman, Louis J.

03/10/2008

** 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.

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