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 CHAN	GES IN B	ENEFICIAL	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*  MOONVES LESLIE				2. Issuer Name and Ticker or Trading Symbol  CBS CORP [ CBS, CBS.A ]									k all app	ip of Reporting Person(s) to Is plicable) ctor 10% C				
(Last) 51 WEST	(Fi Γ 52ND ST	,	Middle)	3. Date of Earliest Trans 06/01/2008					saction (Month/Day/Year)					X	X Officer (give title Other (special below)  President & CEO			
(Street) NEW YO	ORK N	7 10019			4. If	4. If Amendment, Date of Original Filed (Month/Day/Year)								6. Ind Line)	Form filed by One Reporting Person  Form filed by More than One Reporting  Person			son
(City)	(St		Zip)	n Doriv	rativo	500	uritio	c A c	nuirod	Die	enocod o	f or I	Ponof	icially				
1. Title of Security (Instr. 3)		2. Transaction Date (Month/Day/Year)		2A. Deemed Execution Date,		3. 4. Secur		4. Securitie	d of, or Beneficial rities Acquired (A) or ed Of (D) (Instr. 3, 4 and 5		or	5. Amount of Securities Beneficially Owned Following		6. Ownership Form: Direct (D) or Indirect (I) (Instr. 4)	7. Nature of Indirect Beneficial Ownership			
						Code	v	Amount	(A) (D)	or Pri	ice		ed ction(s) 3 and 4)		(Instr. 4)			
CBS Class B common stock		06/01/2008					F <sup>(1)</sup>		198,729	) I	\$	21.58	590,031(2)		I	By Moonves- A Family Trust (GRAT)		
CBS Class B common stock		06/01/2008					F <sup>(1)</sup>		168 D \$3		21.58	706		I	By Spouse			
CBS Class B common stock													269	),007(3)	D			
CBS Class B common stock														772	I	By 401(k)		
CBS Clas	s B commo	n stock														271	I	By IRA
CBS Class B common stock														991	I	By Spouse - 401(k) Plan		
		Ta	ıble II -								osed of, convertib				wned			
1. Title of Derivative Security (Instr. 3)  2. Conversion or Exercise Price of Derivative Security  3. Transaction Date (Month/Day/Year) Derivative Security  3. Transaction Date Execution (Month/Day/Year) Date (Month/Day/Year)  (Month/It		med on Date,	d 4.		5. Number of		6. Date Exerc Expiration Da (Month/Day/Y		isable and te	7. Title and Amount of Securities Underlying Derivative Security (Instr. and 4)		8. I De Se (In:	curity Sector. 5) Be Ow Fol	9. Number of derivative Securities Beneficially Owned Following Reported Transaction (Instr. 4)	Ownership Form: Direct (D) or Indirect (I) (Instr. 4)	11. Nature of Indirect Beneficial Ownership (Instr. 4)		
				Code	v	(A)	(D)	Date Exercisa	able	Expiration Date	Title	or Number of Shares						

## **Explanation of Responses:**

- 1. Tax withholding upon vesting of Restricted Shares, the acquisition of which has been previously reported.
- 2. Since his last ownership report, Reporting Person assigned 788,760 Restricted Shares to the Moonves-A Family Trust, a Grantor Retained Annuity Trust. On June 1st half of these Restricted Shares vested and were subject to tax withholding. This amount includes both the remaining unvested Restricted Shares and the net shares delivered to the Trust after tax withholding.
- 3. Reflects the amount of shares remaining after the assignment by Reporting Person of 788,760 Restricted Shares to the Moonves-A Family Trust since his last ownership report.

## Remarks:

/s/ Moonves, Leslie

06/03/2008

\*\* 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.

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.