SEC Form 4

FORM 4

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

STATEMENT OF CHANGES IN BENEFICIAL OWNERSHIP

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[*]	2. Issuer Name **and** Ticker or Trading Symbol	5. Relationship of Reporting Person(s) to Issuer (Check all applicable)
Shilen Thomas S	CBS CORP [CBS, CBS.A]	Director 10% Owner

Shilen Thomas S

(Last) (First) (Middle)

51 WEST 52ND STREET

(Street)

NEW YORK NY 10019

(City) (State) (Zip)

2. Issuer Name **and** Ticker or Trading Symbol
CBS CORP [CBS, CBS.A]

3. Date of Earliest Transaction (Month/Day/Year)
04/01/2011

4. If Amendment, Date of Original Filed (Month/Day/Year)

5. Relationship of Reporting Person(s) to Issuer (Check all applicable)

	Director		10% Owner
X	Officer (give title below)		Other (specify below)

SVP, Controller and CAO

6. Individual or Joint/Group Filing (Check Applicable Line)

X   Form filed by One Reporting Person

   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	04/01/2011		M		294	A	$0[(1)]	7,663	D	
CBS Class B common stock	04/01/2011		F		107	D	$24.79	7,556	D	
CBS Class B common stock								462	I	By 401(k)

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				
Restricted Share Units[(2)]	[(3)]	04/01/2011		M			294	04/01/2011[(3)]	[(3)]	CBS Class B common stock	294	$0.0000	588	D	
Restricted Share Units[(2)]	[(4)]	04/01/2011		A		504		04/01/2012[(4)]	[(4)]	CBS Class B common stock	504	$0.0000	504	D	

Explanation of Responses:

1. On April 1, 2011, the closing price of the CBS Class B common stock on the NYSE was $24.79.

2. Granted under the Issuer's long term incentive plan.

3. The Restricted Share Units vest in three equal annual installments beginning on April 1, 2011 and are settled by delivery of a corresponding number of the Issuer's shares upon vesting.

4. The Restricted Share Units vest in three equal annual installments beginning on April 1, 2012 and are settled by delivery of a corresponding number of the Issuer's shares upon vesting.

Remarks:

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/s/ Angeline C. Straka, Attorney-in-fact   04/05/2011

** Signature of Reporting Person   Date

CBS CORPORATION

POWER OF ATTORNEY

       KNOW ALL PERSONS BY THESE PRESENTS, that I, the undersigned officer of
CBS Corporation, a Delaware corporation (the "Company"), hereby constitute
and appoint Louis J. Briskman and Angeline C. Straka, and each of them, my
true and lawful attorneys-in-fact and agents, with full power to act, together
or each without the other, for me and in my name, place and stead, in any
and all capacities, to execute and file for and on behalf of the undersigned
(i) any reports on Forms 3, 4 and 5 (including any amendments thereto and
any successors to such Forms) with respect to ownership of securities of the
Company, that the undersigned may be required to file with the U.S. Securities
and Exchange Commission in accordance with Section 16(a) of the Securities
Exchange Act of 1934 and the rules thereunder and (ii) any other documents
necessary or appropriate to obtain codes and passwords enabling the
undersigned to file such reports electronically.

       The undersigned acknowledges that the foregoing attorney-in-fact, in
serving in such capacity at the request of the undersigned, is not assuming,
nor is the Company assuming, any of the undersigned's responsibilities to
comply with Section 16 of the Securities Exchange Act of 1934. The Company
will use all reasonable efforts to apprise the undersigned of applicable
filing requirements for Section 16 purposes.

       This Power of Attorney shall remain in full force and effect until
the undersigned is no longer required to file Forms 3, 4 and 5 with respect
to the undersigned's holdings and transactions in securities issued by the
Company, unless earlier revoked by the undersigned in a signed writing
delivered to the foregoing attorney-in-fact. This Power of Attorney
revokes and replaces any prior Power of Attorney executed by the undersigned
with respect to the ownership of securities of the Company.

       IN WITNESS WHEREOF, the undersigned has caused this Power of
Attorney to be executed as of this 2nd day of March 2011.

Signature: /s/ Thomas S. Shilen, Jr.

Print Name: Thomas S. Shilen, Jr.