

**UNITED STATES
SECURITIES AND EXCHANGE COMMISSION**

Washington, DC 20549

FORM 8-K

CURRENT REPORT

**Pursuant to Section 13 or 15(d) of
the Securities Exchange Act of 1934**

Date of report (Date of earliest event reported): **May 22, 2006**

CBS CORPORATION

(Exact name of registrant as specified in its charter)

Delaware
(State or other jurisdiction of
incorporation)

001-09553
(Commission File Number)

04-2949533
(IRS Employer Identification
Number)

51 West 52nd Street, New York, New York
(Address of principal executive offices)

10019
(zip code)

Registrant's telephone number, including area code: **(212) 975-4321**

Check the appropriate box below if the Form 8-K filing is intended to simultaneously satisfy the filing obligation of the registrant under any of the following provisions (see General Instruction A.2. below):

- Written communications pursuant to Rule 425 under the Securities Act (17 CFR 230.425)
- Soliciting material pursuant to Rule 14a-12 under the Exchange Act (17 CFR 240.14a-12)
- Pre-commencement communications pursuant to Rule 14d-2(b) under the Exchange Act (17 CFR 240.14d-2(b))
- Pre-commencement communications pursuant to Rule 13e-4(c) under the Exchange Act (17 CFR 240.13e-4(c))

Section 8. Other Events

Item 8.01 Other Events.

On May 22, 2006, CBS Corporation announced that it has reached agreement to sell its Paramount Parks operation to Cedar Fair, L.P. for \$1.24 billion in cash. The transaction is subject to customary conditions, including regulatory and other approvals, and is expected to close during the third quarter.

Section 9 Financial Statements and Exhibits

Item 9.01 Financial Statements and Exhibits.

(c) Exhibits. The following Exhibit is filed as part of this Report on Form 8-K:

Exhibit Number	Description of Exhibit
99	Press release of the Company, dated May 22, 2006, announcing that it has reached agreement to sell Paramount Parks to Cedar Fair, L.P.

SIGNATURE

Pursuant to the requirements of the Securities Exchange Act of 1934, the Registrant has duly caused this report to be signed on its behalf by the undersigned hereunto duly authorized.

CBS CORPORATION
(Registrant)

By: /s/ Louis J. Briskman
Name: Louis J. Briskman
Title: Executive Vice President and
General Counsel

Date: May 22, 2006

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Exhibit Index

<u>Exhibit Number</u>	<u>Description of Exhibit</u>
99	Press release of the Company, dated May 22, 2006, announcing that it has reached agreement to sell Paramount Parks to Cedar Fair, L.P.



May 22, 2006

**CBS CORPORATION TO SELL PARAMOUNT PARKS TO CEDAR FAIR, L.P.
FOR \$1.24 BILLION IN CASH**

CBS Corporation (NYSE: CBS.A and CBS) announced today that it has reached agreement to sell its Paramount Parks operation to Cedar Fair, L.P. (NYSE: FUN) for \$1.24 billion in cash. The transaction is subject to customary conditions, including regulatory and other approvals, and is expected to close during the third quarter.

“We’re very pleased with the value we received from the sale of this terrific asset,” said Leslie Moonves, President and CEO, CBS Corporation. “I want to thank the management and employees of Paramount Parks for their contributions to the parks division and to CBS Corporation.”

The Company announced its intention to divest Paramount Parks on January 26. Paramount Parks will remain in full operation throughout the divestiture process.

CBS Corporation (NYSE: CBS.A and CBS) is a mass media company with constituent parts that reach back to the beginnings of the broadcast industry, as well as newer businesses that operate on the leading edge of the media industry. The Company, through its many and varied operations, combines broad reach with well-positioned local businesses, all of which provide it with an extensive distribution network by which it serves audiences and advertisers in all 50 states and key international markets. It has operations in virtually every field of media and entertainment, including broadcast television (CBS and UPN), cable television (Showtime and CSTV Networks), local television (CBS Television Stations), television production and syndication (CBS Paramount Television and King World), radio (CBS Radio), advertising on out-of-home media (CBS Outdoor), publishing (Simon & Schuster), theme parks (Paramount Parks), digital media (CBS Digital Media Group and CSTV Networks) and consumer products (CBS Consumer Products). In Fall 2006, UPN will cease operations and The CW, a new fifth broadcast television network, will launch as a joint venture between CBS Corporation and Warner Bros. Entertainment. For more information, log on to www.cbscorporation.com

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Press Contact:

Dana McClintock

212/975-1077

dmcclintock@cbs.com

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3UL1XL>)!\$BA#&C1A#!'CQQ#``0M1@A!")K!B\$-B(P8 MQM:QC41K\$:B)XUAU5:(48(Z^\$P,.2Z9%\$R)'8*-+>\
[WRHXT`V`DO?)D/<<2 M-*YYSN5ZN,57KPO`\5?*"O@:'@>!X.A^!M5.A^!^!Z#UT/W>&]?9++ZD<<6F
MSE#HA17N)&%>T]=<#CO>B(JX&6\$:0@7N[6]SA]KG=K>Y55\$7PO"!)&DJ&.1 M%D1M%\$!6CC^T'7 MAC`%!9%[%%
[5D08VQVQO351^@T:"[%5G9VJJ+L!CACB\$`AA"!C!\$)C1B\$(M;\$&,0QL1&L&-
C6M8QB(UC6HC4:U\$3PO"&"J-:`&@%&@!I1)`-?0#[#Z>@]:
ML:IK(2@=#KX458L18\$=8T2.!00E(TRQ`J(3%>%4K&D6./M#ZC4)V=Z(Y,TF% M%EJ!9,8\$A8TD%X#BH'\$ M*H'XT->.:?<?
3QH?[#UWKZ.%">1)%`.1+]'W1QA&PTGVXU\$#W!6M1YO1&JL M#ZBN]B]C.UOQX^CBQA%.<0`C/*<-
\DPQ#860X(D`)QR,8CS*,36C&I5>K!M M0;>C\$1OA>%X'0>!X)(\#P3O9^G9V?J=G\GUWINR,-C9=TS1RLGF9.@\$091
M7LB@J3W(R"1\$S0=H6(ZTZ/8C6]CF]\$Z."1"BRUCK)CQY"Q9#<99 M`1F6/*\$U[120*1KE#(&TA\$&?
0DDZV2=#0V=Z'X'X'K[*AQ9L%X7A30WO7DZ!/WT-Z&_P"-G7^I_/H/ #7_9`end