П

## FORM 4

UNITED STATES SECURITIES AND EXCHANGE COMMISSION

Washington, D.C. 20549

Check this box if no longer subject to
Section 16. Form 4 or Form 5
obligations may continue. See
Instruction 1(b).

## 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

OMB APPROVAL									
OMB Number:	3235-0287								
Estimated average burde	en								
hours por response:	0 5								

1 I. Nume and Address of Reporting Leson			2. Issuer Name <b>and</b> Ticker or Trading Symbol <u>CBS CORP</u> [ CBS, CBS.A ]	5. Relationship of Reporting Person(s) to Issuer (Check all applicable)					
				X	Director	Х	10% Owner		
(Last)	(First)	(Middle)	3. Date of Earliest Transaction (Month/Day/Year)	X	Officer (give title below)		Other (specify below)		
51 WEST 52ND STREET			07/13/2010	Executive Chairman					
(Street)			4. If Amendment, Date of Original Filed (Month/Day/Year)	Line)	ridual or Joint/Group	-iling (	Спеск Арріїсаріе		
NEW YORK	NY	10019		X	Form filed by One	Report	ting Person		
					Form filed by More	than (	One Reporting		
(City)	(State)	(Zip)			Person				

#### Table I - Non-Derivative Securities Acquired, Disposed of, or Beneficially Owned

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1. Title of Security (Instr. 3)	2. Transaction Date (Month/Day/Year)	2A. Deemed Execution Date, if any (Month/Day/Year)	3. Transa Code ( 8)		4. Securities Acquired (A) or Disposed Of (D) (Instr. 3, 4 and 5)			5. Amount of Securities Beneficially Owned Following Reported	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	Transaction(s) (Instr. 3 and 4)		(	
CBS Class B common stock	07/13/2010		G	v	39,035	D	<b>\$0.0000</b> <sup>(1)</sup>	191,357	D		
CBS Class B common stock	07/14/2010		G	v	4,540	D	\$0.0000(1)	186,817	D		
CBS Class B common stock	08/06/2010		G	v	72,686	D	\$0.0000(1)	114,131	D		
CBS Class B common stock	08/09/2010		G	v	67,526	D	\$0.0000(1)	46,605	D		
CBS Class B common stock	08/10/2010		G	v	32,426	D	\$0.0000(1)	14,179	D		
CBS Class B common stock	08/12/2010		G	v	11,886	D	\$0.0000 <sup>(1)</sup>	2,293	D		
CBS Class B common stock								32	I	By 401(k)	

# Table II - Derivative Securities Acquired, Disposed of, or Beneficially Owned (e.g., puts, calls, warrants, options, convertible securities)

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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. Transa Code ( 8)		of Deriv Secu Acqu (A) or Dispo of (D) (Instr	Derivative (Month/Day/Year) Securities Acquired		Expiration Date Amount of (Month/Day/Year) Securities Underlying Derivative			xpiration Date Amount of Month/Day/Year) Securities Underlying Derivative Security (Instr. 3			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							

Explanation of Responses:

1. Bona fide gifts by the Reporting Person for no consideration.

### **Remarks:**

Multiple Forms Submitted

/s/ Sumner M. Redstone

12/20/2010

Date

\*\* Signature of Reporting Person

Reminder: Report on a separate line for each class of securities beneficially owned directly or indirectly.

 $^{\ast}$  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.