FORM 4

UNITED STATES SECURITIES AND EXCHANGE COMMISSION

Washington D.C. 20549

wasnington,	D.C.	20549

STATEMENT OF CHANGES IN BENEFICIAL OWNERSHIP

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

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* COHEN WILLIAM S (Last) (First) (Middle) 51 WEST 52ND STREET					2. Issuer Name and Ticker or Trading Symbol CBS CORP [CBS, CBS.A] 3. Date of Earliest Transaction (Month/Day/Year) 07/01/2009 4. If Amendment, Date of Original Filed (Month/Day/Year)									X	onship of Reporting P all applicable) Director Officer (give title below)		10% C Other below	Owner (specify	
(Street) NEW YO (City)			10019 Zip)										L		-7				
Table I - Non-Deriva 1. Title of Security (Instr. 3) 2. Transa Date (Month/D					action 2A. Deemed Execution Date,			3. Transac Code (Ir 8)	tion	4. Securities Acquired (A Disposed Of (D) (Instr. 3, 5)			r 5. Amount of		unt of es ially Following ed etion(s)	6. Ownership Form: Direct (D) or Indirect (I) (Instr. 4)	7. Nature of Indirect Beneficial Ownership (Instr. 4)		
	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 Dat if any (Month/Day/Ye	te, 4.	Transaction Code (Instr.		5. Number of Derivative Securities Acquired (A) or Disposed of (D) (Instr. 3, 4 and 5)		6. Date Exercisa Expiration Date (Month/Day/Year		ole and	7. Title and Amount of Securities Underlying Derivative Security (Instr. 3 and 4)		8. Prio	. Price of erivative ecurity nstr. 5)	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)	
				C	ode	v	(A)	(D)	Date Exercisable		piration ite	Title	Amount or Number of Shares						
Phantom Class A Common Stock Units	\$0 ⁽¹⁾	07/01/2009			A		1,866		(1)		(1)	CBS Class A common stock	1,866	\$6.	95	15,495	D		
Phantom Class B Common Stock Units	\$0 ⁽¹⁾	07/01/2009			A		1,869		(1)		(1)	CBS Class B common stock	1,869	\$6.	94	15,592	D		

Explanation of Responses:

1. Reporting Person has elected to defer payment of Board retainer and fees pursuant to the Issuer's deferred compensation arrangement for directors. Deferred amounts (including any cash dividends credited during the previous quarter) are deemed invested quarterly in the number of Phantom Common Stock Units equal to the number of shares of Class A and Class B Common Stock that such amounts would have purchased when converted. Phantom Common Stock Units are paid out after the Director's retirement from the Board and are settled in cash.

Remarks:

William S. Cohen

07/06/2009

** 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.