
**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 23, 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))
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Section 8 Other Events

Item 8.01 Other Events.

On May 23, 2006, CBS Corporation (the "Company") announced that it will explore the divestiture of its radio stations in ten markets: Austin, Buffalo, Cincinnati, Columbus, Fresno, Greensboro-Winston/Salem, Kansas City, Memphis, Rochester and San Antonio. The Company has previously stated its intent to sell certain smaller market stations in order to maximize performance of the radio division overall.

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 23, 2006, announcing that it will explore the divestiture of its radio stations in ten markets.

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

By: /s/ Louis J. Briskman

Name: Louis J. Briskman

Title: Executive Vice President and
General Counsel

Date: May 23, 2006

Exhibit Index

<u>Exhibit Number</u>	<u>Description of Exhibit</u>
99	Press release of the Company, dated May 23, 2006, announcing that it will explore the divestiture of its radio stations in ten markets.



May 23, 2006

**CBS CORPORATION TO EXPLORE DIVESTITURE OF RADIO STATIONS
IN TEN OF ITS SMALLER MARKETS**

CBS Corporation (NYSE: CBS.A and CBS) announced today that it will explore the divestiture of its radio stations in ten markets: Austin, Buffalo, Cincinnati, Columbus, Fresno, Greensboro-Winston/Salem, Kansas City, Memphis, Rochester and San Antonio. The Company has previously stated its intent to sell certain smaller market stations in order to maximize performance of the division overall.

CBS RADIO is one of the largest major-market radio operators in the United States, with stations covering news, alternative rock, country, FM talk, classic rock, oldies, JACK and urban formats, among others. A division of CBS Corporation, CBS RADIO operates 179 radio stations, the majority of which are in the nation's top 50 markets. For more information on CBS RADIO, please visit www.cbsradio.com.

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.

* * *

Press Contacts:

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Karen Mateo (CBS Radio)	212/846-7638	karen.mateo@cbsradio.com

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<<(^KG+Z8QM:JN55155?"\+QPBC\$C2B-!*P"M(%7N,HUI2^N14:&@3KP/'K MMG6MG0@;\#_`-?
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