SEC Form 4

FORM 4

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

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

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1. Name and Addre		Person*	2. Issuer Name and Ticker or Trading Symbol <u>CBS CORP</u> [CBS, CBS.A]		ionship of Reporting Pe all applicable) Director	rson(s) to Issuer 10% Owner		
(Last) 51 WEST 52NI	(FIrst) (Middle)		- 3. Date of Earliest Transaction (Month/Day/Year) 01/25/2009	- x	Officer (give title below) EVP and Genera	Other (specify below) al Counsel		
(Street) NEW YORK NY 10019		10019	4. If Amendment, Date of Original Filed (Month/Day/Year)	6. Indivi Line) X	,			
(City)	(State)	(Zip) Table I - Non-Deri	vative Securities Acquired, Disposed of, or Benef	ficially (Person Dwned			

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

1. Title of Security (Instr. 3)	Date (Month/Day/Year)	2A. Deemed Execution Date, if any (Month/Day/Year)	Code (4. Securities Acquired (A) or Disposed Of (D) (Instr. 3, 4 and 5)			5. Amount of Securities Beneficially Owned Following	7. Nature of Indirect Beneficial Ownership (Instr. 4)
			Code	v	Amount	(A) or (D)	Price	 Reported Transaction(s) (Instr. 3 and 4) 	(1130. 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 Date, if any (Month/Day/Year)	4. Transa Code (8)		of		6. Date Exerci Expiration Dat (Month/Day/Ye	e	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 ⁽¹⁾	(2)	01/25/2009		A ⁽³⁾		25,041		02/28/2009 ⁽²⁾	(2)	CBS Class B common stock	25,041	(1)	25,041	D	

Explanation of Responses:

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

2. Approximately 42% of these Restricted Share Units (RSUs) will vest on each of February 28, 2009 and February 28, 2010 and approximately 8% of the RSU award will vest on each of February 28, 2011 and February 28, 2012. The RSUs are settled by delivery of a corresponding number of the Issuer's shares upon vesting.

3. On January 25, 2009, the performance target associated with these RSUs was certified as having been achieved.

Remarks:

/s/ Briskman, Louis J.

01/27/2009

** 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.

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