## FORM 4

## UNITED STATES SECURITIES AND EXCHANGE COMMISSION

Washington, D.C	C. 20549
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washington, D.C. 20049	OMB APPROVAL			
STATEMENT OF CHANGES IN BENEFICIAL OWNERSHIP	OMB Number:	3235-		
STATEMENT OF STIANGES IN BEINE FIGURE OWNERSTIII	Estimated average burden			

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

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: 3235-028								
Estimated average burden								
hours per response:	0.5							

1. Name and Address of Reporting Person*  ANDELMAN DAVID R					2. Issuer Name and Ticker or Trading Symbol  CBS CORP [ CBS, CBS.A ]								. Relationshi Check all app X Direc	' '		n(s) to Is		
(Last) 51 WES	(F Γ 52ND ST	rst)		3. Date of Earliest Transaction (Month/Day/Year) 07/01/2010								Offic below	er (give title w)		Other ( below)	specify		
(Street)  NEW Y(			10019 (Zip)		4. 11	4. If Amendment, Date of Original Filed (Month/Day/Year)							ine) X Forn Forn					
		Tab	le I - Nor	ı-Deriv	/ative	e Se	curiti	es A	cquired,	Dis	posed	of, or B	enefici	ally Own	ed			
I				2. Trans Date (Month/	/Day/Year)		2A. Deemed Execution Date, if any (Month/Day/Year		e, Transaction Dispo Code (Instr. 5)		Dispose	Securities Acquired (A posed Of (D) (Instr. 3,		nd Securi Benefi Owned	cially I Following	6. Ownership Form: Direct (D) or Indirect (I) (Instr. 4)		7. Nature of Indirect Beneficial Ownership
Code V Amount (A) or (D)						or Pric	Repor Transa (Instr.			(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. Deeme Execution if any (Month/Day	Date,	4. Transaction Code (Instr. 8)		n of		6. Date Exercisal Expiration Date (Month/Day/Year)		Amount of		of s ng e	8. Price of Derivative Security (Instr. 5)	9. Number of derivative Securities Beneficially Owned Following Reported Transaction (Instr. 4)	Ov Fo Dii or (I)	vnership rm: rect (D) Indirect (Instr. 4)	Beneficial Ownership (Instr. 4)
					Code	v	(A)	(D)	Date Exercisabl		xpiration ate	Title	Amount or Number of Shares					
Phantom Class A Common Stock Units	(1)	07/01/2010			A		723		(1)		(1)	CBS Class A common stock	723	\$12.84	16,840		D	
Phantom Class B Common Stock Units	(1)	07/01/2010			A		722		(1)		(1)	CBS Class B common stock	722	\$12.85	16,916		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:

/s/ David R. Andelman 07/06/2010

\*\* 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.