# 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): July 31, 2007

# 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 52<sup>nd</sup> 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):

- o Written communications pursuant to Rule 425 under the Securities Act (17 CFR 230.425)
- o Soliciting material pursuant to Rule 14a-12 under the Exchange Act (17 CFR 240.14a-12)
- o Pre-commencement communications pursuant to Rule 14d-2(b) under the Exchange Act (17 CFR 240.14d-2(b))
- o Pre-commencement communications pursuant to Rule 13e-4(c) under the Exchange Act (17 CFR 240.13e-4(c))

## Item 8.01 Other Events.

On July 31, 2007, CBS Corporation announced earnings for the second quarter ended June 30, 2007. Information regarding the Registrant's earnings is filed herewith as Exhibit 99 and is incorporated by reference herein in its entirety.

#### Item 9.01 Financial Statements and Exhibits.

(d) Exhibits. The following Exhibit is filed as part of this Report on Form 8-K:

Exhibit Number

Description of Exhibit

99 Information regarding CBS Corporation's earnings for the second quarter ended June 30, 2007, announced on July 31, 2007.

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#### **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 (Registrant)

v: /s/ FREDRIC G. REYNOLDS

By:

Name: Fredric G. Reynolds

Title: Executive Vice President and Chief

Financial Officer

Date: July 31, 2007

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Exhibit Number

99 Information regarding CBS Corporation's earnings for the second quarter ended June 30, 2007, announced on July 31, 2007.

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