



---

Name: Fredric G. Reynolds  
Title: Executive Vice President and Chief  
Financial Officer

Date: July 31, 2007

3

---

**Exhibit Index**

<b>Exhibit Number</b>	<b>Description of Exhibit</b>
99	Information regarding CBS Corporation's earnings for the second quarter ended June 30, 2007, announced on July 31, 2007.

4

---