FORM 4

UNITED STATES SECURITIES AND EXCHANGE COMMISSION

Washington, D.C. 20549

STATEMENT	OF CHANGES	IN BENEFICIAL	OWNERSHIP

OMB APPRO	DVAL						
OMB Number:	3235-0287						
Estimated average burden							
hours per response:	0.5						

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

Filed pursuant to Section 16(a) of the Securities Exchange Act of 1934 or Section 30(h) of the Investment Company Act of 1940

1. Name and Address of Reporting Person* COUNTRYMAN GARY L					2. Issuer Name and Ticker or Trading Symbol CBS CORP [CBS, CBS.A]								5. Relationship of Reporting Person(s) to Issuer (Check all applicable)					
				1									X Direc	or 10% Ow		vner		
(Last) (First) (Middle) 51 WEST 52ND STREET						3. Date of Earliest Transaction (Month/Day/Year) 11/01/2007									er (give title /)		Other (s below)	specify
(Street)				4. If	4. If Amendment, Date of Original Filed (Month/Day/Year)								6. Individual or Joint/Group Filing (Check Applicable Line)					
NEW YO	ORK N	Y	10019										X Form filed by One Reporting Person Form filed by More than One Reporting					
(City)	(S	tate) (Zip)											Pers	on			
Table I - Non-Derivative Securities Acquired, Disposed of, or Beneficially Owned																		
1. Title of Security (Instr. 3) 2. Transac Date (Month/Date)					Execution Date,		Code (I					Benefi	ies cially Following	Form: y (D) or		7. Nature of Indirect Beneficial Ownership		
									Code	٧	Amount	(A) (D)	Price	Transa	ction(s) 3 and 4)			(Instr. 4)
Table II - Derivative Securities Acquired, Disposed of, or Beneficially Owned (e.g., puts, calls, warrants, options, convertible securities)																		
Derivative Conversion Date Execution Date, or Exercise (Month/Day/Year) if any				ransaction of ode (Instr. Derivative			6. Date Exercisable and Expiration Date (Month/Day/Year)			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((Instr. 4)	/ O F D O (I)	0. wnership orm: irect (D) r Indirect) (Instr. 4)	11. Nature of Indirect Beneficial Ownership (Instr. 4)		
					Code	v	(A)	(D)	Date Exercisable		xpiration ate	Title	Amount or Number of Shares					
Restricted Share Units ⁽¹⁾	(2)	11/01/2007			A		1,622		(2)		(2)	CBS Class B common stock	1,622	\$0	1,622		D	

Explanation of Responses:

- 1. Granted under the Issuer's 2005 RSU Plan for Outside Directors.
- 2. A prorata grant reflecting months of service during 2007. The Restricted Share Units will vest January 31, 2008 and will be settled by delivery of a corresponding number of shares of the Issuer's Class B Common Stock upon vesting.

Remarks:

/s/ Countryman, Gary L.

11/05/2007

** 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.