FORM 4

UNITED STATES SECURITIES AND EXCHANGE COMMISSION

Washington, D.C. 20549

STATEMENT	OF CHANGES I	N BENEFICIAL	OWNERSHIP

l	OMB APPRO	VAL
	OMB Number:	3235-0287
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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* SHEA MARTIN M					2. Issuer Name and Ticker or Trading Symbol CBS CORP [CBS, CBS.A]										(Chec	k all appl Direct	onship of Reporting all applicable) Director Officer (give title		Person(s) to Issuer 10% Owner Other (specify		
(Last) 51 WES	(Fi Γ 52ND ST	,	(Middle)			3. Date of Earliest Transaction (Month/Day/Year) 02/28/2009									X	below) below) EVP, Investor Relations					
(Street) NEW YORK NY 10019				4. If	4. If Amendment, Date of Original Filed (Month/Day/Year)										6. Ind Line) X	rvidual or Joint/Group Filing (Check Applicable Form filed by One Reporting Person Form filed by More than One Reporting Person				on	
(City)	(S		Zip)	- Doriv	ative		curiti	ios Ac	auir			nosed (of 0	r Bo	nefic	ially	Owne	d			
Table I - Non-Deriv 1. Title of Security (Instr. 3) 2. Transa Date (Month/L			action	2A. Deemed Execution Date,		3. Transac Code (Ir		tion	4. Securitie		ities Acquired (A) d Of (D) (Instr. 3, 4			5. Amor Securit Benefic Owned	Amount of curities eneficially vned Following		n: Direct	7. Nature of Indirect Beneficial Ownership			
									Co	de	v	Amount		(A) or (D)	Price		Reported Transaction(s) (Instr. 3 and 4)				(Instr. 4)
CBS Class B common stock 02/28/					3/2009	2009		1	М		7,824		A		(1)	19	9,037		D		
CBS Class B common stock 02/28/					3/2009	2009				F		2,64	6	D	\$4.27		16,391			D	
CBS Class B common stock																	1	,756			By 401(k)
	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		Expira	6. Date Exercisa Expiration Date (Month/Day/Year			7. Title and Amount of Securities Underlying Derivative Security (Instr. 3 and 4)		f g	De Se	s. Price of Derivative Security Instr. 5)	9. Number derivative Securities Beneficially Owned Following Reported Transaction (Instr. 4)	Own Form Direct or In (I) (Ir	10. Ownership Form: Direct (D) or Indirect (I) (Instr. 4)	11. Nature of Indirect Beneficial Ownership (Instr. 4)
					Code	v	(A)	(D)	Date Exerc	isable		xpiration ate	Title		Amour or Numbe of Shares	er					
Restricted Share Units ⁽²⁾	(3)	02/28/2009			M			7,824	(3)		(3)	CE Clas comi	ss B mon	7,824	ı 🗍	\$0	23,477		D	

Explanation of Responses:

- 1. On February 27, 2009, the last preceding business day, the closing price of the CBS Class B common stock on the NYSE was \$4.27.
- 2. Granted under the Issuer's long term incentive plan.
- 3. The Restricted Share Units vest in four equal annual installments beginning on February 28, 2009 and are settled by delivery of a corresponding number of the Issuer's shares upon vesting.

Remarks:

By: /s/ Angeline C. Straka, 03/03/2009 Attorney-in-fact

** Signature of Reporting Person

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.