FORM 4

UNITED STATES SECURITIES AND EXCHANGE COMMISSION

Washington, D.C. 20549

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

STATEMENT OF CHANGES IN BENEFICIAL OWNERSHIP

OMB APPROVAL

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

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* REDSTONE SUMNER M							2. Issuer Name and Ticker or Trading Symbol CBS CORP [CBS, CBS.A]							S. Relationship of Reporting Person(s) to Issuer (Check all applicable) X Director X 10% Owner							
(Last) 51 WEST	Last) (First) (Middle) 1 WEST 52ND STREET						3. Date of Earliest Transaction (Month/Day/Year) 01/09/2007								X Officer (give title Other (specify below) Chairman of the Board						
(Street)						4. If A	If Amendment, Date of Original Filed (Month/Day/Year)								Individual or Joint/Group Filing (Check Applicable						
NEW YO	ORK N	Y	1	0019											X Form filed by One Reporting Person						
(City)	(State) (Zip)														Form filed by More than One Reporting Person						
(- 3)					n-Deriv	ative S	Secu	rities Acc	uired.	Dis	posed of	f. or Ber	efici	allv	Owne	 ed					
1. Title of Security (Instr. 3)				2. Transa		2A. Deemed Execution Date, if any (Month/Day/Year)	3. Transaction Code (Instr. 8)		4. Securiti	es Acquired (A) or Of (D) (Instr. 3, 4 and			Beneficially Owned Following		6. Ownership Form: Direct (D) or Indirect (I) (Instr. 4)	7. Nature of Indirect Beneficial Ownership					
									Code	v	/ Amount	(A) or (D)	Price	,	Reported Transaction(s) (Instr. 3 and 4)		(Instr. 4)				
CBS Clas	s B commo	n stock			01/09	/2007			S ⁽¹⁾		900	D	\$31	.02	60	06,138	D				
CBS Clas	s B commo	n stock			01/09	/2007			S ⁽¹⁾		700	D	\$31	.03	60	05,438	D				
CBS Clas	s B commo	n stock			01/09/2007				S ⁽¹⁾		300	D	\$31	.04	60	05,138	D				
CBS Clas	s B commo	n stock			01/09/2007				S ⁽¹⁾		400	D	\$31.05		60	04,738	D				
CBS Clas	s B commo	n stock			01/09/2007				S ⁽¹⁾		200	D	\$31	.06	60	04,538	D				
CBS Class B common stock					01/09/2007				S ⁽¹⁾		100	D	\$31.07		60	04,438	D				
CBS Class B common stock					01/09/2007				S ⁽¹⁾		200	D \$31.0		.08	60	04,238	D				
CBS Class B common stock				01/09	/2007			S ⁽¹⁾ 10		100	D	\$31.09		60	04,138	D					
CBS Class B common stock				01/09	/2007			S ⁽¹⁾		500	D	\$31.1		60	03,638	D					
CBS Class B common stock				01/09	/2007			S ⁽¹⁾	1) 400		D	\$31.11		603,238		D					
CBS Class B common stock					01/09	/2007			S ⁽¹⁾		200	D	D \$31.1		603,038		D				
CBS Class B common stock					01/09	/2007			S ⁽¹⁾		400	D \$.13 60		02,638	D				
CBS Clas	s B commo	n stock			01/09	/2007			S ⁽¹⁾		100	D	\$31	.14	60	02,538	D				
CBS Clas	s B commo	n stock			01/09	/2007			S ⁽¹⁾		100	D	\$31	.15	60	02,438	D				
CBS Clas	s B commo	n stock			01/09	/2007			S ⁽¹⁾		100	D	\$31	.17	60	02,338	D				
CBS Clas	s B commo	n stock			01/09	/2007			S ⁽¹⁾		100	D	\$31	.19	60	02,238	D				
CBS Clas	s B commo	n stock			01/09	/2007			S ⁽¹⁾		300	D	\$3	1.2	60	01,938	D				
CBS Clas	s B commo	n stock			01/09	/2007			S ⁽¹⁾		100	D	\$31	.33	60	01,838	D				
CBS Clas	s B commo	n stock														117	I	By 401(k)			
CBS Clas	s B commo	n stock													39,	809,527	I	By NAIRI, Inc. ⁽²⁾			
CBS Class B common stock															100	I	By Spouse				
			Та					ies Acqu							wned						
1. Title of Derivative Security (Instr. 3)	2. Conversion or Exercise Price of Derivative Security	3. Transac Date (Month/Da		3A. Deem Executior if any (Month/Da	ed Date,	4. Transacti Code (Ins 8)	ion str.	5. Number of Derivative Securities Acquired (A) or Disposed of (D) (Instr. 3, 4 and 5)	6. Date Exercisable and Expiration Date (Month/Day/Year)		sable and	1		8. Price of Derivative Security (Instr. 5)		9. Number of derivative Securities Beneficially Owned Following Reported Transactions (Instr. 4)	Ownership Form: Direct (D) or Indirect (I) (Instr. 4)	11. Nature of Indirect Beneficial Ownership (Instr. 4)			

	Ta	ble II - Deriva (e.g., p					options,	onvertib		ı or	r			
1. Title of 2.	3. Transaction	3A. Deemed	C .ode		6ANu	m(150e)r	Expetis Entero			aSolodares	8. Price of Derivative	9. Number of	10.	11. Nature
Derivative Conversion Begulantation of Bespises	e(Month/Day/Year)	if any	Transa Code	(Instr.	Deriv		Expiration Do (Month/Day/)	(ear)	Amour Securi	ties	Security	Securities	Ownership Form:	of Indirect Beneficial
(Instr. 3) Price of I he sales reported in this that would otherwise price of the sales reported in this that would otherwise curity price.	Form 4 were effected	(Month/Day/Year) pursuant to a Rule	0 8) 065-1 tr	ading pl	" Secu lan ado Acqu	rities bled by ired	the reporting p	erson on Nov	" Underl ember 6 Deriva	ying tive Pursi	(Instr. 5) nant to the pla	Beneficially Owned	Direct (D) erson will exer or indirect	Ownership cise options (Instr. 4) ated with the
exercise of these stock option	on 1/30/07 and sell ons.	only that number of sh	ares nec	cessary s	O(A) o		ceeds of the sale	es will be suff	Securi and 4)		rcise price, in	rollowing and ot Reported	heijfinstr.4)	ated with the
2. These securities are owner is the controlling stockholder	ed directly by NAIRI	Inc., but may also be	deemed	to be be	nefi(D) (Instr	lly owi : 3, 4	ned by (1) NAII	RI's parent co			musements, l) Sumner M. F	Redstone, who
Remarks:					and 5	5)								
Form 2 of 2														
								At At	torney	ngeline C -in-fact		01/11/200	 <u>7</u> 	
			Code	v	(A)	(D)	Date Exercisable	Expiration Date	i gna tur	of estimesoor	ting 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).

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.

^{**} Intentional misstatements or omissions of facts constitute Federal Criminal Violations See 18 U.S.C. 1001 and 15 U.S.C. 78ff(a).