SEC Form 4	
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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

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

OMB APPROVAL										
OMB Number:	3235-0287									
Estimated average burd	en									
hours per response:	0.5									

1. Name and Address of Reporting Person* ABRAMS GEORGE S					er Name and Tic <u>om Inc.</u> [VI	Symbol		Relationship neck all app X Direc	,) Persc	on(s) to Is 10% O						
(Last) 1515 BR	(F OADWAY	,	(Middle)		3. Date of Earliest Transaction (Month/Day/Year) 07/01/2006								Office below	er (give title /)		Other (below)	specify
(Street) NEW Y((City)			10036 (Zip)		4. If Amendment, Date of Original Filed (Month/Day/Year)								6. Individual or Joint/Group Filing (Check Applicable Line) X Form filed by One Reporting Person Form filed by More than One Reporting Person				
	Table I - Non-Derivative Securities Acquired, Disposed of, or Beneficially Owned																
1. Title of Security (Instr. 3) Date (Month/D						2A. Deemed Execution Date, if any (Month/Day/Yea	Cod	saction e (Instr.					Benefic Owned	ies cially Following	6. Ownership Form: Direct (D) or Indirect (I) (Instr. 4)		7. Nature of Indirect Beneficial Ownership
							Cod	e V	Amount	t	(A) or (D)	Price		ction(s) and 4)			(Instr. 4)
Table II - Derivative Securities Acquired, Disposed of, or Beneficially Owned (e.g., puts, calls, warrants, options, convertible securities)																	
1. Title of 2. 3. Transaction 3A. Deemed 4						5. Number	6. Date I	xercisa	ble and	7. Ti	itle and		8. Price of	9. Number o	of 10	D.	11. Nature

1. Title of Derivative Security (Instr. 3)	2. Conversion or Exercise Price of Derivative Security	3. Transaction Date (Month/Day/Year)	3A. Deemed Execution Date, if any (Month/Day/Year)	4. Transa Code (8)		5. Nu of Deriv Secu Acqu (A) or Dispo of (D) (Instr and 5	rities ired r osed) : 3, 4	6. Date Exerc Expiration Da (Month/Day/Y	ate	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(s) (Instr. 4)	10. Ownership Form: Direct (D) or Indirect (I) (Instr. 4)	11. Nature of Indirect Beneficial Ownership (Instr. 4)
				Code	v	(A)	(D)	Date Exercisable	Expiration Date	Title	Amount or Number of Shares				
Class A Phantom Common Stock Units	(1)	07/01/2006		A		45		(1)	(1)	Class A Common Stock	45	\$35.95	9,862	D	
Class B Phantom Common Stock Units	(1)	07/01/2006		A		45		(1)	(1)	Class B Common Stock	45	\$35.84	10,043	D	

Explanation of Responses:

1. Represents cash dividends and interest credited during the previous quarter on director compensation previously deferred pursuant to the former Viacom Inc. (now CBS Corporation) deferred compensation arrangement for directors. These amounts are deemed invested quarterly in a number of Phantom Common Stock Units equal to the number of shares of Class A and Class B common stock that such amounts would have purchased on the day the amounts are deemed invested. Phantom Common Stock Units are paid out after the Director's retirement from the Board and are settled in cash.

Remarks:

By: Michael D. Fricklas,

<u>Attorney-in-Fact</u>

07/05/2006

** Signature of Reporting Person

on 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.