FORM 4

UNITED STATES SECURITIES AND EXCHANGE COMMISSION

Washington, D.C. 20549

STATEMENT C	OF CHANGES	IN BENEFICIAL	OWNERSHIP

l	OMB APPRO	VAL
	OMB Number:	3235-0287
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l	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* ANDELMAN DAVID R			2. Issuer Name and Ticker or Trading Symbol CBS CORP [CBS, CBS.A]									Relationship of Reporting Person(s) to Issuer (Check all applicable) X Director 10% Owner							
THE THE PROPERTY OF THE PROPER															Direc	tor	10% (Owner	
(Last) 51 WES	Last) (First) (Middle)					3. Date of Earliest Transaction (Month/Day/Year) 10/01/2009								Officer (give title Complete below) b				(specify)	
or Whor same ormali					4 16	4. If Amondment Date of Original Filed (Atomic Dec. 27)									6 Individual or Jaint/Croup Filing (Chark Applicable				
					4. If Amendment, Date of Original Filed (Month/Day/Year)									6. Individual or Joint/Group Filing (Check Applicable Line)					
(Street) NEW YORK NY 10019													X Form filed by One Reporting Person Form filed by More than One Reporting						
(City)	(S	tate) ((Zip)											Person					
		Tab	le I - Non-D	Deriva	tive	Sec	uritio	es A	cquired, [Disp	osed	of, or B	enefic	ially	Owne	d			
1. Title of Security (Instr. 3) 2. Transa Date (Month/D			ate	Execution Date,		te, Transaction Disposed Code (Instr. 5)		rities Acquired (A) or ed Of (D) (Instr. 3, 4 and			Securities I Beneficially (Owned Following (Form: Direct (D) or Indirect (I) (Instr. 4)	7. Nature of Indirect Beneficial Ownership					
								Code	v	Amount	(A) (D)	or Pri	ce	Reported Transaction(s) (Instr. 3 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 Derivative Security (Instr. 3)	2. Conversion or Exercise Price of Derivative Security	3. Transaction Date (Month/Day/Year)	3A. Deemed Execution Dat if any (Month/Day/Ye	Co	ransaction Code (Instr.		5. Number of Derivative Securities Acquired (A) or Disposed of (D) (Instr. 3, 4 and 5)		6. Date Exercisal Expiration Date (Month/Day/Year			7. Title and Amount of Securities Underlying Derivative Security (Instr. 3 and 4)		De Se	Price of rivative curity str. 5)		Ownership Form: Direct (D) or Indirect (I) (Instr. 4)	11. Nature of Indirect Beneficial Ownership (Instr. 4)	
				C	ode	v	(A)	(D)	Date Exercisable		piration te	Title	Amour or Number of Shares	er					
Phantom Class A Common Stock Units	\$0 ⁽¹⁾	10/01/2009			A		877		(1)		(1)	CBS Class A common stock	877	\$	11.54	14,598	D		
Phantom Class B Common Stock Units	\$0 ⁽¹⁾	10/01/2009			A		874		(1)		(1)	CBS Class B common stock	874	\$	11.57	14,674	D		

Explanation of Responses:

1. Reporting Person has elected to defer payment of Board retainer and fees pursuant to the Issuer's deferred compensation arrangement for directors. Deferred amounts (including any cash dividends credited during the previous quarter) are deemed invested quarterly in the 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 when converted. Phantom Common Stock Units are paid out after the Director's retirement from the Board and are settled in cash.

Remarks:

David R. Andelman

10/02/2009

** 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.