

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
Washington, D.C. 20549

FORM 8-A

FOR REGISTRATION OF CERTAIN CLASSES OF SECURITIES
PURSUANT TO SECTION 12(b) OR 12(g) OF THE
SECURITIES EXCHANGE ACT OF 1934

CBS Corporation

(Exact name of registrant as specified in its charter)

Delaware

(State of incorporation or organization)

04-2949533

(I.R.S. Employer Identification No.)

**51 W. 52nd Street
New York, New York**

(Address of principal executive offices)

10019

(Zip Code)

Securities to be registered pursuant to Section 12(b) of the Act:

Title of each class to be so registered

6.750% Senior Notes due 2056

Name of each exchange
on which each class is to be registered

New York Stock Exchange

If this form relates to the registration of a class of securities pursuant to Section 12(b) of the Exchange Act and is effective pursuant to General Instruction A.(c), check the following box.

If this form relates to the registration of a class of securities pursuant to Section 12(g) of the Exchange Act and is effective pursuant to General Instruction A.(d), check the following box.

Securities Act registration statement file number to which this form relates: 333-62052, 333-62052-01 and 333-52728.

Securities to be registered pursuant to Section 12(g) of the Act: None

INFORMATION REQUIRED IN REGISTRATION STATEMENT

Item 1. Description of Registrant's Securities to be Registered

The title of the Registrant's securities to be registered hereunder is 6.750% Senior Notes due 2056 (the "Senior Notes"). The Senior Notes have been issued pursuant to the Registrant's effective registration statement on Form S-3 (No. 333-62052, No. 333-62052-01 and No. 333-52728). The description of the Senior Notes, as set forth under the caption "Description of the Debt Securities" in the prospectus dated March 19, 2007, filed with the Securities and Exchange Commission on March 20, 2007, as supplemented by the description set forth under the caption "Description of the Senior Notes" in the prospectus supplement dated March 20, 2007, filed with the Securities and Exchange Commission on March 22, 2007, is incorporated herein by reference.

Item 2. Exhibits

<u>Exhibit No.</u>	<u>Description of Exhibit</u>
1.	Amended and Restated Certificate of Incorporation of CBS Corporation effective December 31, 2005 (incorporated by reference to Exhibit 3(a) to the Annual Report on Form 10-K of CBS Corporation for the fiscal year ended December 31, 2005) (File No. 001-09553).
2.	Amended and Restated By-laws of CBS Corporation effective December 31, 2005 (incorporated by reference to Exhibit 3(b) to the Annual Report on Form 10-K of CBS Corporation for the fiscal year ended December 31, 2005) (File No. 001-09553).
3.	Form of CBS Corporation's 6.750% Senior Notes due 2056 (incorporated by reference to Exhibit 4.1 to the Current Report on Form 8-K of CBS Corporation filed March 26, 2007) (File No. 001-09553).
4.	Indenture, dated as of June 22, 2001, among CBS Corporation (f/k/a Viacom Inc.), CBS Operations Inc. (f/k/a Viacom International Inc.), as guarantor, and The Bank of New York, as trustee (incorporated by reference to Exhibit 4.2 to the Current Report on Form 8-K of CBS Corporation filed July 3, 2001) (File No. 001-09553).

SIGNATURE

Pursuant to the requirements of Section 12 of the Securities Exchange Act of 1934, the Registrant has duly caused this registration statement to be signed on behalf of the undersigned, thereto duly authorized.

CBS CORPORATION

By: /s/ LOUIS J. BRISKMAN
Name: Louis J. Briskman
Title: Executive Vice President and
General Counsel

April 11, 2007