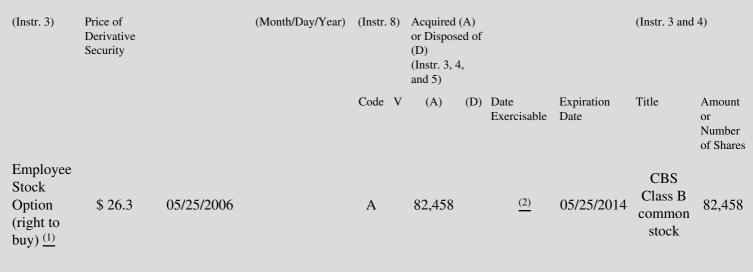
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CBS CORP									
Form 4									
May 30, 2006	_								
FORM 4	FORM 4 UNITED STATES SECURITIES AND EXCHANGE COMMISSION						л	OMB APPROVAL	
		SIAILS		shington				OMB Number:	3235-0287
Check this bo if no longer								Expires:	January 31, 2005
subject to Section 16.	STATEN	STATEMENT OF CHANGES IN BENEFICIAL OWNERSHIP OF							average urs per
Form 4 or Form 5	Form 4 or Form 5 Filed pursuant to Section 16(a) of the Securities Exchange Act of 1934,					response	. 0.5		
obligations may continue See Instruction 1(b).	Section 17((a) of the I	Public U	tility Hol	lding Cor		of 1935 or Section	on	
(Print or Type Resp	onses)								
1. Name and Address of Reporting Person <u>*</u> GORDON SUSAN C			2. Issuer Name and Ticker or Trading Symbol CBS CORP [CBS, CBS.A]				5. Relationship of Reporting Person(s) to Issuer		
(Last)	(First)	Middle)		_		-1	(Che	ck all applicabl	e)
(Last) (First) (Middle) 51 WEST 52ND STREET			3. Date of Earliest Transaction (Month/Day/Year) 05/25/2006			Director 10% Owner X Officer (give title Other (specify below) SVP, Controller & CAO			
(Street)			4. If Amendment, Date Original			6. Individual or Joint/Group Filing(Check			
			Filed(Month/Day/Year)				Applicable Line)		
NEW YORK, N	NY 10019						_X_ Form filed by Form filed by Person	One Reporting Porting Porting Portion of the Report of the	
(City)	(State)	(Zip)	Tab	la I Non	Dorivotivo	Socurities A	Acquired, Disposed of	or Bonoficio	lly Ownod
1		24 D					• • •		•
	onth/Day/Year)	any		3. 4. Securities TransactionAcquired (A) or				6. Ownership Form: Direct	7. Nature of Indirect
(Instr. 3)	č /			Code Disposed of (D)		•	(D) or Indirect		
		(Month/Da	ay/Year)	(Instr. 8)	(Instr. 3, 4	4 and 5)		(I) (Instr. 4)	Ownership (Instr. 4)
						(A)	Reported	((
						(A) or	Transaction(s) (Instr. 3 and 4)		
				Code V	Amount	(D) Price	(IIIsti. 5 and 4)		
Reminder: Report of	on a separate line	e for each cla	ass of sec	urities bene	ficially ow	ned directly	or indirectly.		
					Perso inforn requir	ns who res nation cont red to resp nys a curre	spond to the collect tained in this form ond unless the for ntly valid OMB co	are not rm	SEC 1474 (9-02)

 Table II - Derivative Securities Acquired, Disposed of, or Beneficially Owned
 (e.g., puts, calls, warrants, options, convertible securities)

1. Title of	2.	3. Transaction Date	3A. Deemed	4.	5. Number of	6. Date Exercisable and	7. Title and Amount
Derivative	Conversion	(Month/Day/Year)	Execution Date, if	Transacti	orDerivative	Expiration Date	of Underlying
Security	or Exercise		any	Code	Securities	(Month/Day/Year)	Securities

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Reporting Owners

Reporting Owner Name / Add	ress	Relationships						
	Director	10% Owner	Officer	Other				
GORDON SUSAN C 51 WEST 52ND STREET NEW YORK, NY 10019			SVP, Controller & CAO					
Signatures								
/s/ Gordon, Susan C.	05/30/2006							

<u>**</u>Signature of Reporting Person

Date

Explanation of Responses:

- * 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).
- (1) Right to buy under Issuer's long term incentive plan.
- (2) This option vests in four equal annual installments beginning on May 25, 2007.

Note: File three copies of this Form, one of which must be manually signed. If space is insufficient, *see* Instruction 6 for procedure. Potential persons who are to respond to the collection of information contained in this form are not required to respond unless the form displays a currently valid OMB number.