## Edgar Filing: GORDON SUSAN C - Form 4

GORDON S	SUSAN C										
Form 4	2007										
January 30, 2									OMB AF	PPROVAL	
FORM 4 UNITED STATES SECURITIES AND EXCHANGE COMMISSION Washington, D.C. 20549							OMB Number:	3235-0287			
Check this box				8,					Expires:	January 31	
Subject to Section 16. Form 4 or			F CHANGES IN BENEFICIAL OWN SECURITIES						Estimated a burden hou response		
Form 5 obligatio may cont <i>See</i> Instr 1(b).	ns Section 17(a	a) of the 1	Public U		ding Cor	npan	y Act of	e Act of 1934, f 1935 or Section 40	n		
(Print or Type ]	Responses)										
GORDON SUSAN C Symbol			Symbol	suer Name <b>and</b> Ticker or Trading ol CORP [CBS, CBS.A]				5. Relationship of Reporting Person(s) to Issuer			
				f Earliest Ti	ransaction			(Check all applicable)			
(Month/I			(Month/D 01/26/2	/Day/Year) 2007				Director 10% Owner X Officer (give title Other (specify below) below) SVP, Controller & CAO			
				nendment, Date Original Ionth/Day/Year)				6. Individual or Joint/Group Filing(Check Applicable Line) _X_ Form filed by One Reporting Person			
NEW YOR	K, NY 10019								fore than One Re		
(City)	(State)	(Zip)	Tabl	e I - Non-I	Derivative	Secu	rities Acq	uired, Disposed of	, or Beneficial	ly Owned	
1.Title of Security2. Transaction Date (Month/Day/Year)2A. Deemed Execution Date, if any (Month/Day/Year)			3. 4. Securities Acquired Transaction(A) or Disposed of (D) Code (Instr. 3, 4 and 5) (Instr. 8) (A) or				Securities Beneficially Owned	6. Ownership Form: Direct (D) or Indirect (I) (Instr. 4)	Indirect Beneficial		
CBS Class				Code V	Amount	(D)	Price	(IIISU: 5 and 4)			
B common stock	01/26/2007			М	3,194	А	<u>(1)</u>	62,138	D (2)		
CBS Class B common stock	01/26/2007			F	1,283	D	\$ 30.62	60,855	D		
CBS Class B common stock								1,312	I	By 401(k)	

Reminder: Report on a separate line for each class of securities beneficially owned directly or indirectly.

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Persons who respond to the collection of SEC 1474 information contained in this form are not (9-02)required to respond unless the form displays a currently valid OMB control number.

#### 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)	4. Transacti Code (Instr. 8)	Transaction of Derivative Code Securities		6. Date Exercisable and Expiration Date (Month/Day/Year)		7. Title and Amount of Underlying Securities (Instr. 3 and 4)	
			Code V	(A) (D)	Date Exercisable	Expiration Date	Title	Amount or Number of Shares	
Restricted Share Units	<u>(3)</u>	01/26/2007	М	3,194	<u>(3)</u>	<u>(3)</u>	CBS Class B common stock	3,194	\$

# **Reporting Owners**

Reporting Owner Name / Address	Relationships							
	Director	10% Owner	Officer	Other				
GORDON SUSAN C 51 WEST 52ND STREET NEW YORK, NY 10019			SVP, Controller & CAO					
Cianaturaa								

# Signatures

Reporting Person

/s/ Gordon, Susan C. 01/30/2007 \*\*Signature of

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) On January 26, 2007, the closing price of the CBS Class B common stock on the NYSE was \$30.62.
- Includes shares acquired periodically pursuant to a dividend reinvestment program meeting the requirements of Rule 16a-11. (2)
- The Restricted Share Units vest in four equal annual installments beginning on January 26, 2006 and are settled by delivery of a (3) corresponding number of the Issuer's shares upon vesting.

Note: File three copies of this Form, one of which must be manually signed. If space is insufficient, see Instruction 6 for procedure.

#### **Reporting Owners**

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