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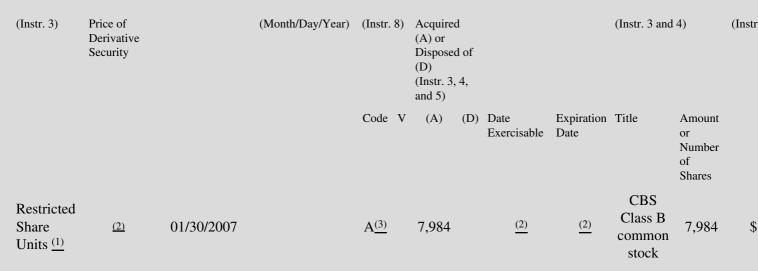
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Form 4	ra M									
February 01	, 2007									
FORM		статес	SECU	DITIES /		CHANCE	COMMISSIO	- NT	PPROVAL	
	UNITED	SIAIES		shington				N OMB Number:	3235-0287	
Check th if no long	aar		Expires:	January 31, 2005						
subject to Section 1 Form 4 c Form 5		F CHANGES IN BENEFICIAL OWNERSHIP OF SECURITIES					burden hou response	nated average en hours per		
obligatio may com <i>See</i> Instr 1(b).	tinue. Section 17(a) of the I	Public U	Itility Hol	ding Co		nge Act of 1934, of 1935 or Secti 940			
(Print or Type]	Responses)									
1. Name and Address of Reporting Person <u>*</u> Jones Richard M			2. Issuer Name and Ticker or Trading Symbol CBS CORP [CBS, CBS.A]				5. Relationship of Reporting Person(s) to Issuer			
				-		-1]	(Ch	eck all applicabl	e)	
(Last) (First) (Middle) 51 WEST 52ND STREET			3. Date of Earliest Transaction (Month/Day/Year) 01/30/2007				Director 10% Owner X Officer (give title Other (specify below) below) SVP, General Tax Counsel			
NEW YOR		4. If Amendment, Date 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 				
(City)		(Zip)				~	Person			
(eny)				ole I - Non-J			cquired, Disposed		lly Owned	
1.Title of Security (Instr. 3)	2. Transaction Date (Month/Day/Year)	2A. Deemo Execution any (Month/Da	Date, if	3. Transactic Code (Instr. 8) Code V	Disposed (Instr. 3,	(A) or of (D)	5. Amount of Securities Beneficially Owned Following Reported Transaction(s) (Instr. 3 and 4)	6. Ownership Form: Direct (D) or Indirect (I) (Instr. 4)	7. Nature of Indirect Beneficial Ownership (Instr. 4)	
Reminder: Rep	oort on a separate line	for each cla	ass of sec	urities bene	ficially ow	ned directly	or indirectly.			
1					Perso inforr requi	ons who res nation cont red to resp ays a curre	spond to the colle tained in this form ond unless the fo ntly valid OMB co	n are not orm	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	6. Date Exercisable and	7. Title and Amount	8. Pri
Derivative	Conversion	(Month/Day/Year)	Execution Date, if	Transactio	onof Derivative	Expiration Date	of Underlying	Deriv
Security	or Exercise		any	Code	Securities	(Month/Day/Year)	Securities	Secur

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Reporting Owners

Reporting Owner Name / Addr	ess	Relationships						
	Director 10% Owner Officer		Officer	Other				
Jones Richard M 51 WEST 52ND STREET NEW YORK, NY 10019			SVP, General Tax Counsel					
Signatures								
/s/ Jones, Richard M.	02/01/2007							

<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) Granted under the Issuer's long term incentive plan.
- (2) The Restricted Share Units vest in four equal annual installments beginning on May 25, 2007 and are settled by delivery of a corresponding number of the Issuer's shares upon vesting.
- (3) On January 30, 2007, the performance target associated with these restricted share units was certified as having been achieved.

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.