

SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549

FORM S-8
REGISTRATION STATEMENT
UNDER
THE SECURITIES ACT OF 1933

CBS Corporation

(Exact Name of Registrant as Specified in its Charter)

Delaware
(State or Other Jurisdiction of
Incorporation or Organization)

04-2949533
(I.R.S. Employer
Identification No.)

51 West 52nd Street,
New York, New York 10019
(212) 975-4321
(Address of Principal Executive Offices, including zip code)

CNET, Inc. Amended and Restated 1997 Stock Option Plan
2000 CNET Networks, Inc. Stock Incentive Plan
2001 CNET Networks, Inc. Stock Incentive Plan
The Amended and Restated 2004 CNET Networks, Inc. Incentive Stock Award Plan
Twofold Photos, Inc. 2003 Common Stock Incentive Plan
TechRepublic, Inc. 1999 Stock Option Plan
Ziff-Davis 1998 Incentive Compensation Plan
(Full Title of Plans)

Louis J. Briskman, Esq.
Executive Vice President and General Counsel
CBS Corporation
51 West 52nd Street
New York, NY 10019
Telephone: (212) 975-4321
(Name, Address, and Telephone Number, Including Area Code, of Agent For Service)

Copies to:

Todd R. Chandler
Weil, Gotshal & Manges LLP
767 Fifth Avenue
New York, NY 10153
(212) 310-8000

Indicate by check mark whether the registrant is a large accelerated filer, an accelerated filer, a non-accelerated filer, or a smaller reporting company. See the definitions of "large accelerated filer," "accelerated filer" and "smaller reporting company" in Rule 12b-2 of the Exchange Act.

Large accelerated filer Accelerated filer
Non-accelerated filer Smaller reporting company
(Do not check if a smaller reporting company)

CALCULATION OF REGISTRATION FEE

Title of Each Class of Securities to be Registered	Amount to be Registered (1)	Proposed Maximum Offering Price Per Share (2)	Proposed Maximum Aggregate Offering Price (2)	Amount of Registration Fee (3)
Class B Common stock, \$0.001 par value	1,215,000	\$ 24.60	\$ 29,889,000	\$ 1,174.64

- (1) The securities to be registered are issuable pursuant to the plans listed above. Pursuant to Rule 416(a) under the Securities Act of 1933, this Registration Statement shall cover such additional securities as may be offered or issued to prevent dilution resulting from stock splits, stock dividends or similar transactions.
- (2) Based on the weighted average exercise price of outstanding employee stock options awarded pursuant to the plans to which this Registration Statement

relates. Estimated solely for purposes of calculating the registration fee pursuant to Rule 457 of the Securities Act of 1933.

- (3) Pursuant to Rule 457(p) under the Securities Act of 1933, the filing fee is being offset by \$40,475.49 of filing fees that were already paid with respect to unsold securities that were previously registered pursuant to a Registration Statement on Form S-4 (No. 333-128821) filed by CBS Corporation on October 5, 2005 and subsequently amended on November 23, 2005.
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INTRODUCTORY STATEMENT

On June 30, 2008, Ten Acquisition Corp., a wholly owned subsidiary of CBS Corporation, merged with and into CNET Networks, Inc. (the "Merger"). This Registration Statement on Form S-8 relates to 1,215,000 shares of Class B Common Stock, par value \$0.001 per share (the "Class B Common Stock"), of CBS Corporation, issuable to those persons who were employees of CNET Networks, Inc. ("CNET") prior to and immediately after the effective time of the Merger, and who, immediately prior to the Merger, were holders of options to purchase shares of common stock, par value \$0.0001 per share, of CNET that were converted into options to purchase shares of Class B Common Stock of CBS Corporation at the effective time of the Merger.

PART I

INFORMATION REQUIRED IN THE SECTION 10(a) PROSPECTUS

Item 1. Plan Information.*

Item 2. Registrant Information and Employee Plan Annual Information.*

* Information required by Part I to be contained in the Section 10(a) prospectus is omitted from this Registration Statement in accordance with Rule 428 under the Securities Act and the "Note" to Part I of Form S-8.

PART II

INFORMATION REQUIRED IN THE REGISTRATION STATEMENT

Item 3. Incorporation of Documents by Reference.

The following documents filed with the Securities and Exchange Commission (the "Commission") by CBS Corporation (the "Registrant") are incorporated herein by reference:

- (a) The Registrant's Annual Report on Form 10-K for the fiscal year ended December 31, 2007, filed on February 28, 2008;
- (b) The Registrant's Quarterly Report on Form 10-Q for the quarterly period ended March 31, 2008, filed on May 2, 2008;
- (c) The Registrant's Current Report on Form 8-K filed on June 3, 2008; and
- (d) The description of CBS capital stock contained in CBS's registration statement on Form 8-A/A, filed with the SEC on November 23, 2005, including all amendments or reports updating this description.

In addition, all documents filed by the Registrant pursuant to Sections 13(a), 13(c), 14 and 15(d) of the Exchange Act subsequent to the effective date of this Registration statement, but prior to the filing of a post-effective amendment which indicates that all securities offered have been sold or which deregisters all securities then remaining unsold, shall be deemed to be incorporated by reference in the Registration Statement and to be part thereof from the date of filing of such documents. Any statement contained in a document incorporated or deemed to be incorporated by reference herein shall be deemed to be modified or superseded for purposes of this Registration Statement to the extent that a statement contained herein or in any subsequently filed document which also is deemed to be incorporated by reference herein modifies or supersedes such statement. Any such statement so modified or superseded shall not be deemed, except as so modified or superseded, to constitute a part of this Registration Statement.

Item 4. Description of Securities.

Not applicable.

Item 5. Interests of Named Experts and Counsel.

Louis J. Briskman, Esq., Executive Vice President and General Counsel of the Registrant, has rendered an opinion stating that under applicable state law the shares of Class B Common Stock to which this Registration Statement relates will be, when issued and delivered, validly and legally issued, fully paid and non-assessable. For information regarding the securities of CBS Corporation held, directly or indirectly, by Mr. Briskman, see CBS Corporation's proxy statement on Schedule 14A filed on April 11, 2008 and the Statements of Changes in Beneficial Ownership on Form 4 filed by CBS Corporation on behalf of Mr. Briskman.

Item 6. Indemnification of Directors and Officers.

The Registrant is incorporated in the State of Delaware. Section 102(b)(7) of the Delaware General Corporation Law (the "DGCL") allows a corporation to include in its certificate of

incorporation a provision eliminating or limiting the personal liability of a director to the corporation or its stockholders for monetary damages for breach of fiduciary duty as a director, except in cases where the director breached his duty of loyalty to the corporation or its stockholders, failed to act in good faith, engaged in intentional misconduct or a knowing violation of the law, willfully or negligently authorized the unlawful payment of a dividend or approved an unlawful stock redemption or repurchase or obtained an improper personal benefit. The Registrant's Amended and Restated Certificate of Incorporation (the "CBS Charter") contains provisions that eliminate directors' personal liability, in certain circumstances.

Pursuant to the CBS Charter and the Registrant's Amended and Restated Bylaws (the "CBS Bylaws"), the Registrant shall indemnify any person who was or is involved in or is threatened to be involved in any threatened, pending or completed action, suit or proceeding, whether civil, criminal, administrative or investigative, by reason of the fact that he is or was a director, officer or employee of the Registrant, or is or was serving at the request of the Registrant as a director, officer or employee (including a trustee) of another corporation, limited liability company, partnership, joint venture, trust or other enterprise (such person, an "indemnitee"), to the fullest extent authorized by the DGCL, as the same exists or may hereafter be amended, against judgments, fines, amounts paid in settlement and expenses (including attorneys' fees), actually and reasonably incurred by him in connection with such action, suit or proceeding. Notwithstanding the foregoing, except with respect to proceedings to enforce rights to indemnification and advancement of expenses, the Registrant shall indemnify an indemnitee in connection with a proceeding (or part thereof) initiated by the indemnitee, if and only if the Board of Directors of the Registrant authorized the bringing of the action, suit or proceeding (or part thereof) in advance of the commencement of the proceeding.

Pursuant to the CBS Charter and the CBS Bylaws, to the extent that an indemnitee has been successful on the merits or otherwise in defense of any action, suit or proceeding referred to above, or in defense of any claim, issue or matter therein, such person shall be indemnified against expenses (including attorneys' fees) actually and reasonably incurred by him in connection therewith.

The indemnification and advancement of expenses provided by, or granted pursuant to, the indemnification provisions of the CBS Charter and the CBS Bylaws shall not be deemed exclusive of any other rights to which a person seeking indemnification or advancement of expenses may be entitled under any statute, bylaw, agreement, vote of stockholders or disinterested directors or otherwise, both as to action in his official capacity and as to action in another capacity while holding such office. Without limiting the foregoing, the Registrant is authorized to enter into an agreement with any director, officer or employee of the Registrant providing indemnification for such person against expenses, including attorneys' fees, judgments, fines and amounts paid in settlement that result from any threatened, pending or completed action, suit, or proceeding, whether civil, criminal, administrative or investigative, including any action, suit or proceeding by or in the right of the Registrant, that arises by reason of the fact that such person is or was a director, officer or employee of the Registrant, or is or was serving at the request of the Registrant as a director, officer or employee of another corporation, limited liability company, partnership, joint venture, trust or other enterprise, to the fullest extent allowed by law, except that no such agreement shall provide for indemnification for any actions that constitute fraud, actual dishonesty or willful misconduct.

The Registrant may purchase and maintain insurance on behalf of any person who is or was a director, officer or employee of the Registrant, or is or was serving at the request of the Registrant as a director, officer or employee of another corporation, limited liability company, partnership, joint venture, trust or other enterprise against any liability asserted against him and incurred by him in any such capacity, or arising out of his status as such, whether or not the Registrant would have the power to indemnify him against such liability under the provisions of the CBS Charter. The Registrant has purchased certain liability insurance for its officers and directors as permitted by Section 145(g) of the DGCL.

Item 7. Exemption from Registration Claimed.

Not applicable.

Item 8. Exhibits.

See Exhibit Index.

Item 9. Undertakings.

(a) The undersigned Registrant hereby undertakes:

- (1) to file, during any period in which offers or sales are being made, a post-effective amendment to this Registration Statement:
 - (i) to include any prospectus required by Section 10(a)(3) of the Securities Act of 1933;
 - (ii) to reflect in the prospectus any facts or events arising after the effective date of the registration statement (or the most recent post-effective amendment thereof) which, individually or in the aggregate, represent a fundamental change in the information in the registration statement. Notwithstanding the foregoing, any increase or decrease in the volume of securities offered (if the total dollar value of securities offered would not exceed that which was registered) and any deviation from the low or high end of the estimated maximum offering range may be reflected in the form of prospectus filed with the Securities and Exchange Commission pursuant to Rule 424(b) if, in the aggregate, the changes in volume and price represent no more than 20% change in the maximum aggregate offering price set forth in the "Calculation of Registration Fee" table in the effective registration statement; and
 - (iii) to include any material information with respect to the plan of distribution not previously disclosed in the registration statement or any material change to such information in the registration statement;

provided, however, that paragraphs (a)(1)(i) and (a)(1)(ii) do not apply if the registration statement is on Form S-8, and the information required to be included in a post-effective amendment by those paragraphs is contained in reports filed with or furnished to the Commission by the Registrant pursuant to Section 13 or Section 15(d) of the Securities Exchange Act of 1934 (the "Exchange Act") that are incorporated by reference in the Registration Statement.

- (2) that, for the purpose of determining any liability under the Securities Act, each such post-effective amendment shall be deemed to be a new Registration Statement relating to the securities offered therein, and the offering of such securities at that time shall be deemed to be the initial *bona fide* offering thereof.

- (3) to remove from registration by means of a post-effective amendment any of the securities being registered which remain unsold at the termination of the offering.
- (b) The undersigned Registrant hereby undertakes that, for purposes of determining any liability under the Securities Act, each filing of the Registrant's annual report pursuant to Section 13(a) or Section 15(d) of the Exchange Act that is incorporated by reference in the Registration Statement shall be deemed to be a new Registration Statement relating to the securities offered therein, and the offering of such securities at that time shall be deemed to be the initial *bona fide* offering thereof.
- (c) Insofar as indemnification for liabilities arising under the Securities Act may be permitted to directors, officers and controlling persons of the Registrant pursuant to the foregoing provisions, or otherwise, the Registrant has been advised that in the opinion of the Securities and Exchange Commission such indemnification is against public policy as expressed in the Securities Act and is, therefore, unenforceable. In the event that a claim for indemnification against such liabilities (other than the payment by the Registrant of expenses incurred or paid by a director, officer or controlling person of the Registrant in the successful defense of any action, suit or proceeding) is asserted by such director, officer or controlling person in connection with the securities being registered, the Registrant will, unless in the opinion of its counsel the matter has been settled by controlling precedent, submit to a court of appropriate jurisdiction the question whether such indemnification by it is against public policy as expressed in the Securities Act and will be governed by the final adjudication of such issue.

SIGNATURES

Pursuant to the requirements of the Securities Act of 1933, the Registrant certifies that it has reasonable grounds to believe that it meets all of the requirements for filing on Form S-8 and has duly caused this Registration Statement to be signed on its behalf by the undersigned, thereunto duly authorized in the City of New York, State of New York, on this 15th day of July, 2008.

CBS CORPORATION

By: /s/ Louis J. Briskman

Name: Louis J. Briskman

Title: Executive Vice President and General Counsel

Pursuant to the requirements of the Securities Act of 1933, this Registration Statement has been signed by the following persons in the capacities and on the date indicated.

<u>Signature</u>	<u>Title</u>	<u>Date</u>
<u>*</u> Leslie Moonves	President and Chief Executive Officer and Director (Principal Executive Officer)	July 15, 2008
<u>/s/ Fredric G. Reynolds</u> Fredric G. Reynolds	Executive Vice President and Chief Financial Officer (Principal Financial Officer)	July 15, 2008
<u>/s/ Susan C. Gordon</u> Susan C. Gordon	Senior Vice President, Controller and Chief Accounting Officer (Principal Accounting Officer)	July 15, 2008
<u>*</u> Sumner M. Redstone	Executive Chairman of the Board and Founder	July 15, 2008
<u>*</u> David R. Andelman	Director	July 15, 2008
<u>*</u> Joseph A. Califano, Jr.	Director	July 15, 2008
<u>*</u> William S. Cohen	Director	July 15, 2008
<u>*</u> Gary L. Countryman	Director	July 15, 2008

* _____ Charles K. Gifford	Director	July 15, 2008
* _____ Leonard Goldberg	Director	July 15, 2008
* _____ Bruce S. Gordon	Director	July 15, 2008
* _____ Linda M. Griego	Director	July 15, 2008
* _____ Arnold Kopelson	Director	July 15, 2008
* _____ Doug Morris	Director	July 15, 2008
* _____ Shari Redstone	Director	July 15, 2008
* _____ Frederic V. Salerno	Director	July 15, 2008

*By: /s/ Louis J. Briskman
Louis J. Briskman
Attorney-in-fact for the Directors

EXHIBIT INDEX

<u>Exhibit No.</u>	<u>Description</u>
4(a)	- Amended and Restated Certificate of Incorporation of the Registrant (incorporated by reference to Exhibit 3(a) to the Annual Report on Form 10-K of the Registrant for the fiscal year ended December 31, 2005) (File No. 001-09553).
4(b)	- Amended and Restated By-laws of the Registrant (incorporated by reference to Exhibit 3(b) to the Quarterly Report on Form 10-Q of CBS Corporation for the quarter ended September 30, 2007) (File No. 001-09553).
4(c)	- CNET, Inc. Amended and Restated 1997 Stock Option Plan (incorporated by reference to Exhibit 4.3 to the Registration Statement on Form S-3 filed by the Registrant on July 15, 2008).
4(d)	- Amendment to the CNET, Inc. Amended and Restated 1997 Stock Option Plan (incorporated by reference to Exhibit 4.4 to the Registration Statement on Form S-3 filed by the Registrant on July 15, 2008).
4(e)	- 2000 CNET Networks, Inc. Stock Incentive Plan (incorporated by reference to Exhibit 4.2 to the Registration Statement on Form S-8 filed by CNET Networks, Inc. on April 11, 2001).
4(f)	- Amendment to the 2000 CNET Networks, Inc. Stock Incentive Plan (incorporated by reference to Exhibit 4.6 to the Registration Statement on Form S-3 filed by the Registrant on July 15, 2008).
4(g)	- 2001 CNET Networks, Inc. Stock Incentive Plan (incorporated by reference to Exhibit 4.1 to the Registration Statement on form S-8 filed by CNET Networks, Inc. on April 2, 2002).
4(h)	- Amendment to the 2001 CNET Networks, Inc. Stock Incentive Plan (incorporated by reference to Exhibit 4.8 to the Registration Statement on Form S-3 filed by the Registrant on July 15, 2008).
4(i)	- The Amended and Restated 2004 CNET Networks, Inc. Incentive Stock Award Plan (incorporated by reference from Appendix B to the 2006 definitive proxy statement on Schedule 14A filed by CNET Networks, Inc. on May 11, 2006) (File No. 000-20939).
4(j)	- Amendment to the Amended and Restated 2004 CNET Networks, Inc. Incentive Stock Award Plan (incorporated by reference to Exhibit 4.10 to the Registration Statement on Form S-3 filed by the Registrant on July 15, 2008).

- 4(k) - Twofold Photos, Inc. 2003 Common Stock Incentive Plan (incorporated by reference to Exhibit 4.1 to the Registration Statement on Form S-8 filed by CNET Networks, Inc. on August 23, 2005).
- 4(l) - Amendment to the Twofold Photos, Inc. 2003 Common Stock Incentive Plan.*
- 4(m) - TechRepublic, Inc. 1999 Stock Option Plan (incorporated by reference to Exhibit 4.1 to the Registration Statement on Form S-8 filed by CNET Networks, Inc. on July 17, 2001).
- 4(n) - Ziff-Davis 1998 Incentive Compensation Plan (incorporated by reference to Exhibit 4.3 to the Registration Statement on Form S-3 filed by CNET Networks, Inc. on April 4, 2001).
- 5 - Opinion of Louis J. Briskman, Esq. as to the legality of the securities being registered.*
- 23(a) - Consent of PricewaterhouseCoopers LLP.*
- 23(b) - Consent of Louis J. Briskman, Esq. (included in Exhibit 5).
- 24 - Powers of Attorney.*

* Filed herewith.

**AMENDMENT
TO THE
TWOFOOLD PHOTOS, INC.
2003 COMMON STOCK INCENTIVE PLAN**

Pursuant to the authority reserved to the Board of Directors (the “*Board*”) of CNET Networks, Inc. (the “*Company*”), a Delaware corporation, under Section 14(a) of the Twofold Photos, Inc. 2003 Common Stock Incentive Plan (the “*Plan*”), the Board hereby amends the Plan as follows.

1. Effective as of March 14, 2007, the definition of “Fair Market Value”, as set forth in Section 2(q) of the Plan, shall be amended in to read in its entirety as follows:

“(q) “Fair Market Value” means, as of any date, the value of a share of Common Stock determined as follows:

(i) If the Shares are listed on any established stock exchange or a national market system, Fair Market Value shall be the closing sales price for such Shares (or the closing bid, if no sales were reported) as quoted on such exchange or system for such date, or if no bids or sales were reported for such date, then the closing sales price (or the closing bid, if no sales were reported) on the trading date immediately prior to such date during which a bid or sale occurred, in each case, as reported in The Wall Street Journal or such other source as the Administrator deems reliable;

(ii) If the Shares are regularly quoted by a recognized securities dealer but selling prices are not reported, Fair Market Value shall be the mean of the closing bid and asked prices for the Shares on such date, or if no closing bid and asked prices were reported for such date, the date immediately prior to such date during which closing bid and asked prices were quoted for the Shares, in each case, as reported in The Wall Street Journal or such other source as the Administrator deems reliable; or

(iii) In the absence of an established market for the Shares, the Fair Market Value thereof shall be determined in good faith by the Administrator.”

2. Effective as of March 14, 2007, Section 4 shall be amended to incorporate a new subsection following Section 4(d), to read in its entirety as follows:

“(e) Delegation of Authority to Grant Awards. The Board or the Committee may, but need not, delegate from time to time some or all of its authority to grant Awards under the Plan to a committee consisting of one or more members of the Board or the Committee or of one or more officers of the Company; provided, however, that neither the Board nor the Committee may delegate its authority to grant Awards to individuals who are (a) subject on the date of the grant to the reporting rules under Section 16(a) of the Exchange Act, (b) designated by the Committee as a key Employee whose compensation for the fiscal year in which the key Employee is so designated or a future fiscal year may be subject to the limit on deductible compensation imposed by Section

162(m) of the Code, or (c) officers of the Company who are delegated authority by the Board or the Committee hereunder. Any delegation hereunder shall be subject to the restrictions and limits that the Board or the Committee specifies at the time of such delegation of authority and may be rescinded at any time by the Board or the Committee. At all times, any such committee appointed pursuant this Section 4(e) shall serve in such capacity at the pleasure of the Board and the Committee.”

* * * * *

Executed on March 14, 2007.

CNET NETWORKS, INC.

By: /s/ George Mazzotta

Title: Chief Financial Officer

July 15, 2008

CBS Corporation
51 West 52nd Street
New York, NY 10019

Dear Sirs:

I am the Executive Vice President and General Counsel of CBS Corporation, a Delaware corporation ("CBS" or the "Company"). I am delivering this opinion in connection with the Registration Statement on Form S-8 (the "Registration Statement") of CBS filed with the Securities and Exchange Commission under the Securities Act of 1933, as amended, with respect to the registration of 1,215,000 shares of CBS' Class B Common Stock, par value \$0.001 per share (the "Shares"), to be issued and sold under the following plans (the "Plans"): (i) CNET, Inc. Amended and Restated 1997 Stock Option Plan, as amended; (ii) 2000 CNET Networks, Inc. Stock Incentive Plan, as amended; (iii) 2001 CNET Networks, Inc. Stock Incentive Plan, as amended; (iv) The Amended and Restated 2004 CNET Networks, Inc. Incentive Stock Award Plan, as amended; (v) Twofold Photos, Inc. 2003 Common Stock Incentive Plan, as amended; (vi) TechRepublic, Inc. 1999 Stock Option Plan and (vii) Ziff-Davis 1998 Incentive Compensation Plan.

In connection with the foregoing, I or members of my legal staff (my "Staff") have examined the Registration Statement, the Plans, and the originals or copies certified to my or my Staff's satisfaction, of such records, documents, certificates and other instruments as I or my Staff have deemed necessary or appropriate to enable me to render the opinion expressed below. As to questions of fact material to the opinion expressed below, I or my Staff have, when relevant facts were not independently established by me or them, relied upon certificates of officers of CBS or other evidence satisfactory to me or my Staff. In all such examinations, I or my Staff have assumed the genuineness of all signatures on original and certified documents, the legal capacity of all natural persons, the authenticity of all documents submitted to me or my Staff as original documents and the conformity to original or certified documents submitted to me or my Staff as copies.

I am a member of the bar of the Commonwealth of Pennsylvania and the State of Connecticut, and the opinion expressed herein is limited to matters controlled by the federal securities laws of the United States and the General Corporation Law of the State of Delaware, and I do not express any opinion herein concerning any other law.

Based upon the foregoing, it is my opinion that the Shares have been duly authorized by CBS and, when issued and delivered by CBS in accordance with the terms of the Plans, the Shares will be validly and legally issued, fully paid and non-assessable under the laws of the State of Delaware.

I hereby consent to the filing of this opinion as an exhibit to the Registration Statement.

Very truly yours,

/s/ Louis J. Briskman

Louis J. Briskman, Esq.

CONSENT OF INDEPENDENT REGISTERED PUBLIC ACCOUNTING FIRM

We hereby consent to the incorporation by reference in this Registration Statement on Form S-8 of our report dated February 28, 2008 relating to the financial statements, financial statement schedule and the effectiveness of internal control over financial reporting, which appears in CBS Corporation's Annual Report on Form 10-K for the year ended December 31, 2007.

/s/ PricewaterhouseCoopers LLP

PricewaterhouseCoopers LLP

New York, New York

July 15, 2008

CBS Corporation**Power of Attorney**

KNOW ALL MEN BY THESE PRESENTS that the undersigned director and/or officer of CBS CORPORATION (the "Company") hereby constitutes and appoints Louis J. Briskman and Angeline C. Straka, and each of them individually, his or her true and lawful attorney-in-fact and agent, with full power of substitution and resubstitution, for him or her and in his or her name, place and stead, in any and all capacities, to sign and file the Company's registration statement or statements on Form S-8 with the Securities and Exchange Commission (the "Commission"), and any and all amendments, post-effective amendments and supplements thereto, and any amendments to any of the Company's effective Form S-8 registration statements and any and all instruments and documents filed as a part of or in connection with said registration statement or statements or any amendments thereto, covering shares of the Company's common stock to be issued in connection with the Company's assumption of Company Stock Options as defined in that certain Agreement and Plan of Merger, dated as of May 15, 2008, by and among CNET Networks, Inc., a Delaware corporation, the Company and Ten Acquisition Corp., a Delaware corporation, including, but not limited to, with respect to the plans listed below (collectively, the "Plans"); granting unto said attorney-in-fact and agent, full power and authority to do and perform each and every act and thing requisite and necessary to be done, as fully for all intents and purposes as he or she might or could do in person, hereby ratifying and confirming all that the said attorney-in-fact and agent, shall do or cause to be done by virtue hereof.

Plans

- CNET, Inc. Amended and Restated 1997 Stock Option Plan, as amended
- 2000 CNET Networks, Inc. Stock Incentive Plan, as amended
- 2001 CNET Networks, Inc. Stock Incentive Plan, as amended
- Amended and Restated 2004 CNET Networks, Inc. Incentive Stock Award Plan, as amended
- Twofold Photos, Inc. 2003 Common Stock Incentive Plan, as amended
- TechRepublic, Inc. 1999 Stock Option Plan
- Ziff-Davis 1998 Incentive Compensation Plan

IN WITNESS WHEREOF, I have hereunto signed my name this 30th day of June, 2008.

Sign: /s/ David R. Andelman
Print Name: David R. Andelman

CBS Corporation

Power of Attorney

KNOW ALL MEN BY THESE PRESENTS that the undersigned director and/or officer of CBS CORPORATION (the "Company") hereby constitutes and appoints Louis J. Briskman and Angeline C. Straka, and each of them individually, his or her true and lawful attorney-in-fact and agent, with full power of substitution and resubstitution, for him or her and in his or her name, place and stead, in any and all capacities, to sign and file the Company's registration statement or statements on Form S-8 with the Securities and Exchange Commission (the "Commission"), and any and all amendments, post-effective amendments and supplements thereto, and any amendments to any of the Company's effective Form S-8 registration statements and any and all instruments and documents filed as a part of or in connection with said registration statement or statements or any amendments thereto, covering shares of the Company's common stock to be issued in connection with the Company's assumption of Company Stock Options as defined in that certain Agreement and Plan of Merger, dated as of May 15, 2008, by and among CNET Networks, Inc., a Delaware corporation, the Company and Ten Acquisition Corp., a Delaware corporation, including, but not limited to, with respect to the plans listed below (collectively, the "Plans"); granting unto said attorney-in-fact and agent, full power and authority to do and perform each and every act and thing requisite and necessary to be done, as fully for all intents and purposes as he or she might or could do in person, hereby ratifying and confirming all that the said attorney-in-fact and agent, shall do or cause to be done by virtue hereof.

Plans

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- TechRepublic, Inc. 1999 Stock Option Plan
- Ziff-Davis 1998 Incentive Compensation Plan

IN WITNESS WHEREOF, I have hereunto signed my name this 30th day of June, 2008.

Sign: /s/ Joseph A. Califano, Jr.

Print Name: Joseph A. Califano, Jr.

CBS Corporation

Power of Attorney

KNOW ALL MEN BY THESE PRESENTS that the undersigned director and/or officer of CBS CORPORATION (the "Company") hereby constitutes and appoints Louis J. Briskman and Angeline C. Straka, and each of them individually, his or her true and lawful attorney-in-fact and agent, with full power of substitution and resubstitution, for him or her and in his or her name, place and stead, in any and all capacities, to sign and file the Company's registration statement or statements on Form S-8 with the Securities and Exchange Commission (the "Commission"), and any and all amendments, post-effective amendments and supplements thereto, and any amendments to any of the Company's effective Form S-8 registration statements and any and all instruments and documents filed as a part of or in connection with said registration statement or statements or any amendments thereto, covering shares of the Company's common stock to be issued in connection with the Company's assumption of Company Stock Options as defined in that certain Agreement and Plan of Merger, dated as of May 15, 2008, by and among CNET Networks, Inc., a Delaware corporation, the Company and Ten Acquisition Corp., a Delaware corporation, including, but not limited to, with respect to the plans listed below (collectively, the "Plans"); granting unto said attorney-in-fact and agent, full power and authority to do and perform each and every act and thing requisite and necessary to be done, as fully for all intents and purposes as he or she might or could do in person, hereby ratifying and confirming all that the said attorney-in-fact and agent, shall do or cause to be done by virtue hereof.

Plans

- CNET, Inc. Amended and Restated 1997 Stock Option Plan, as amended
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- Twofold Photos, Inc. 2003 Common Stock Incentive Plan, as amended
- TechRepublic, Inc. 1999 Stock Option Plan
- Ziff-Davis 1998 Incentive Compensation Plan

IN WITNESS WHEREOF, I have hereunto signed my name this 30th day of June, 2008.

Sign: /s/ William S. Cohen

Print Name: William S. Cohen

CBS Corporation

Power of Attorney

KNOW ALL MEN BY THESE PRESENTS that the undersigned director and/or officer of CBS CORPORATION (the "Company") hereby constitutes and appoints Louis J. Briskman and Angeline C. Straka, and each of them individually, his or her true and lawful attorney-in-fact and agent, with full power of substitution and resubstitution, for him or her and in his or her name, place and stead, in any and all capacities, to sign and file the Company's registration statement or statements on Form S-8 with the Securities and Exchange Commission (the "Commission"), and any and all amendments, post-effective amendments and supplements thereto, and any amendments to any of the Company's effective Form S-8 registration statements and any and all instruments and documents filed as a part of or in connection with said registration statement or statements or any amendments thereto, covering shares of the Company's common stock to be issued in connection with the Company's assumption of Company Stock Options as defined in that certain Agreement and Plan of Merger, dated as of May 15, 2008, by and among CNET Networks, Inc., a Delaware corporation, the Company and Ten Acquisition Corp., a Delaware corporation, including, but not limited to, with respect to the plans listed below (collectively, the "Plans"); granting unto said attorney-in-fact and agent, full power and authority to do and perform each and every act and thing requisite and necessary to be done, as fully for all intents and purposes as he or she might or could do in person, hereby ratifying and confirming all that the said attorney-in-fact and agent, shall do or cause to be done by virtue hereof.

Plans

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- Amended and Restated 2004 CNET Networks, Inc. Incentive Stock Award Plan, as amended
- Twofold Photos, Inc. 2003 Common Stock Incentive Plan, as amended
- TechRepublic, Inc. 1999 Stock Option Plan
- Ziff-Davis 1998 Incentive Compensation Plan

IN WITNESS WHEREOF, I have hereunto signed my name this 30th day of June, 2008.

Sign: /s/ Gary L. Countryman

Print Name: Gary L. Countryman

CBS Corporation

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IN WITNESS WHEREOF, I have hereunto signed my name this 30th day of June, 2008.

Sign: /s/ Charles K. Gifford
Print Name: Charles K. Gifford

CBS Corporation

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- Ziff-Davis 1998 Incentive Compensation Plan

IN WITNESS WHEREOF, I have hereunto signed my name this 30th day of June, 2008.

Sign: /s/ Leonard Goldberg

Print Name: Leonard Goldberg

CBS Corporation

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- Ziff-Davis 1998 Incentive Compensation Plan

IN WITNESS WHEREOF, I have hereunto signed my name this 30th day of June, 2008.

Sign: /s/ Bruce S. Gordon
Print Name: Bruce S. Gordon

CBS Corporation

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- Ziff-Davis 1998 Incentive Compensation Plan

IN WITNESS WHEREOF, I have hereunto signed my name this 30th day of June, 2008.

Sign: /s/ Linda M. Griego

Print Name: Linda M. Griego

CBS Corporation

Power of Attorney

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- Ziff-Davis 1998 Incentive Compensation Plan

IN WITNESS WHEREOF, I have hereunto signed my name this 30th day of June, 2008.

Sign: /s/ Arnold Kopelson

Print Name: Arnold Kopelson

CBS Corporation

Power of Attorney

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- TechRepublic, Inc. 1999 Stock Option Plan
- Ziff-Davis 1998 Incentive Compensation Plan

IN WITNESS WHEREOF, I have hereunto signed my name this 30th day of June, 2008.

Sign: /s/ Leslie Moonves

Print Name: Leslie Moonves

CBS Corporation

Power of Attorney

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- TechRepublic, Inc. 1999 Stock Option Plan
- Ziff-Davis 1998 Incentive Compensation Plan

IN WITNESS WHEREOF, I have hereunto signed my name this 30th day of June, 2008.

Sign: /s/ Doug Morris

Print Name: Doug Morris

CBS Corporation

Power of Attorney

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- TechRepublic, Inc. 1999 Stock Option Plan
- Ziff-Davis 1998 Incentive Compensation Plan

IN WITNESS WHEREOF, I have hereunto signed my name this 30th day of June, 2008.

Sign: /s/ Shari Redstone

Print Name: Shari Redstone

CBS Corporation

Power of Attorney

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IN WITNESS WHEREOF, I have hereunto signed my name this 30th day of June, 2008.

Sign: /s/ Sumner M. Redstone

Print Name: Sumner M. Redstone

CBS Corporation

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IN WITNESS WHEREOF, I have hereunto signed my name this 30th day of June, 2008.

Sign: /s/ Frederic V. Salerno

Print Name: Frederic V. Salerno