## FORM 4

## UNITED STATES SECURITIES AND EXCHANGE COMMISSION

Washington,	D.C.	20549
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J.C. 20549		OMB APPROVAL					
I BENEEICIAI	OWNEDSHID	OMB Number:	3235-0287				

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OF CHANGES IN BENEFICIAL OWNERSHIP	OMB Number:	3235		
OF STRATEGIST DEITE TOUTE STRATEGIST	Estimated average burden			
suant to Section 16(a) of the Securities Exchange Act of 1934	hours per response:			
sadific to Occitor 10(d) of the Occitities Exchange 7 of of 1004				

Check this box if no longer subject to Section 16. Form 4 or Form 5 obligations may continue. See Instruction 1(b).

**STATEMENT** 

Filed pur or Section 30(h) of the Investment Company Act of 1940

1. Name and Address of Reporting Person*  COHEN WILLIAM S					2. Issuer Name <b>and</b> Ticker or Trading Symbol CBS CORP [ CBS, CBS.A ]								5. Relationship of Reporting Person(s) to Issuer (Check all applicable)					
COTILIT WILLIAMS													X	Direct	or		10% O	wner
(Last) 51 WES	( Γ 52ND S	,	(Middle)		3. Date of Earliest Transaction (Month/Day/Year) 10/01/2009							Office below	r (give title )		Other ( below)	specify		
-				4.	If Ame	ndment,	Date	of Original F	iled (N	/lonth/D	ay/Year)			idual or	Joint/Group	Filin	g (Check Ap	plicable
(Street) NEW Y	ORK I	NY	10019										ine) X		filed by One	•	Ü	
(City)	(	State)	(Zip)											Perso	on			
	Table I - Non-Derivative Securities Acquired, Disposed of, or Beneficially Owned																	
Date				nsaction	2A. Deemed Execution Date (ay/Year) if any (Month/Day/Ye		Code (In	ion   C				4 and Securi Benefi Owned		es ially Following	Form (D) o	n: Direct	7. Nature of Indirect Beneficial Ownership	
					Code V Amount (A) or P					or Pric	e	Reported Transaction(s) (Instr. 3 and 4)				(Instr. 4)		
	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	cise (Month/Day/Year) if any Coc (Month/Day/Year) 8)		Trans Code	ransaction of ode (Instr. Derivative		6. Date Exercisable and Expiration Date (Month/Day/Year)		7. Title and Amount of Securities Underlying Derivative Security (Instr. 3 and 4)		Der Sec	Price of erivative scurity security security send Following Reported Transactio (Instr. 4)		Ownership Form: Direct (D) or Indirect (I) (Instr. 4)		11. Nature of Indirect Beneficial Ownership (Instr. 4)		
				Code	v	(A)	(D)	Date Exercisable	Expi Date	iration e	Title	Amoun or Numbe of Shares	r					
Phantom Class A Common Stock Units	\$0 <sup>(1)</sup>	10/01/2009		A		1,361		(1)		(1)	CBS Class A common stock	1,361	\$	11.54	16,856		D	
Phantom Class B Common Stock Units	\$0 <sup>(1)</sup>	10/01/2009		A		1,358		(1)		(1)	CBS Class B common stock	1,358	\$	11.57	16,950		D	

## Explanation of Responses:

1. Reporting Person has elected to defer payment of Board retainer and fees pursuant to the Issuer's deferred compensation arrangement for directors. Deferred amounts (including any cash dividends credited during the previous quarter) are deemed invested quarterly in the number of Phantom Common Stock Units equal to the number of shares of Class A and Class B Common Stock that such amounts would have purchased when converted. Phantom Common Stock Units are paid out after the Director's retirement from the Board and are settled in cash.

## Remarks:

/s/ Angeline C. Straka, 10/05/2009 Attorney-in-fact

\*\* Signature of Reporting Person

Date

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

- \* 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).

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

Persons who respond to the collection of information contained in this form are not required to respond unless the form displays a currently valid OMB Number.