

SECURITIES AND EXCHANGE COMMISSION

Washington, D.C. 20549

FORM S-8REGISTRATION 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 and phone number of principal executive offices, including zip code)**CBS Excess 401(k) Plan**
CBS Excess 401(k) Plan for Designated Senior Executives
CBS Bonus Deferral Plan
CBS Bonus Deferral Plan for Designated Senior Executives

(Full title of the plans)

Louis J. Briskman, Esq.
Executive Vice President and General Counsel
CBS Corporation, 51 West 52nd Street, New York, New York 10019
(212) 975-4321
(Name, address and telephone number of agent for service)**CALCULATION OF REGISTRATION FEE**

Title of securities to be registered	Amount to be registered (1)	Proposed maximum offering price per share	Proposed maximum Aggregate offering price	Amount of registration fee (3)
Deferred Compensation Obligations	\$100,000,000(2)	100%	\$100,000,000	\$10,700

- (1) The Deferred Compensation Obligations are unsecured obligations of CBS Corporation (the "Registrant") to pay deferred compensation in the future in accordance with the terms of the CBS Excess 401(k) Plan (the "Excess 401(k) Plan"), the CBS Excess 401(k) Plan for Designated Senior Executives (the "Excess 401(k) Plan for Designated Senior Executives"), the CBS Bonus Deferral Plan (the "Bonus Deferral Plan") and the CBS Bonus Deferral Plan for Designated Senior Executives (the "Bonus Deferral Plan for Designated Senior Executives").
- (2) Amount of Deferred Compensation Obligations registered with respect to the Excess 401(k) Plan and the Excess 401(k) Plan for Designated Senior Executives and amount of Deferred Compensation Obligations registered with respect to the Bonus Deferral Plan and the Bonus Deferral Plan for Designated Senior Executives.

- (3) Pursuant to Rule 457(p) under the Securities Act of 1933, as amended (the “*Securities Act*”), the filing fee is being offset by \$10,700 associated with approximately 30,000,000 of the shares of Class B Common Stock registered on the Registrant’s Registration Statement on Form S-4 (Registration No. 333-128821), first filed with the Securities and Exchange Commission on October 5, 2005, as subsequently amended on November 23, 2005 (the “*S-4 Registration Statement*”). The aggregate amount of registration fee paid with respect to the S-4 Registration Statement and associated with such unsold shares was approximately \$116,000.

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.

INFORMATION REQUIRED IN THE REGISTRATION STATEMENT

Item 3. Incorporation of Documents by Reference.

The following documents, which have been filed with the Securities and Exchange Commission (the "Commission") by the Registrant are incorporated herein by reference into this Registration Statement:

- (a) The Registrant's Annual Report on Form 10-K for the fiscal year ended December 31, 2005 (filed March 16, 2006);
- (b) The Registrant's Quarterly Report on Form 10-Q for the quarterly periods ended March 31, 2006 (filed May 9, 2006);
- (c) The Registrant's Quarterly Report on Form 10-Q for the quarterly periods ended June 30, 2006 (filed August 8, 2006);
- (d) The Registrant's Quarterly Report on Form 10-Q for the quarterly periods ended September 30, 2006 (filed November 7, 2006);
- (e) The Registrant's Current Reports on Form 8-K filed March 17, 2006, April 5, 2006, April 26, 2006, May 22, 2006, May 23, 2006, May 26, 2006, June 1, 2006, July 5, 2006, August 3, 2006, August 14, 2006, September 7, 2006, October 27, 2006 and November 2, 2006; and
- (f) The description of CBS capital stock contained in CBS's registration statement on Form S-3, filed with the SEC on February 1, 2006, 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 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.

Under the Excess 401(k) Plan and the Excess 401(k) Plan for Designated Senior Executives, the Company provides eligible employees the opportunity to defer a specific percentage of their cash compensation. Under the Bonus Deferral Plan and the Bonus Deferral Plan for Designated Senior Executives, the Company provides eligible employees the opportunity to defer a specific percentage of their bonus compensation. The obligations of the Company under such agreements (the "Obligations") will be unsecured general obligations of the Company to pay the deferred compensation, including, in the case of the Excess 401(k) Plan and the Excess 401(k) Plan for Designated Senior Executives, the amounts that the Registrant has credited to a participant's account as matching contributions, and earnings credited on such amounts in the future in accordance with the terms of the applicable plan, and will rank *pari passu* with other unsecured and unsubordinated indebtedness of the Company from time to time outstanding.

Under the Excess 401(k) Plan, the Excess 401(k) Plan for Designated Senior Executives, the Bonus Deferral Plan and the Bonus Deferral Plan for Designated Senior Executives, amounts credited to a participant's account are credited with earnings based on a notional investment measurement, which may be shares in investment companies registered under the Investment Company Act of 1940 (mutual funds), commingled investment funds managed by banks or registered investment advisors, bank and debt obligations, investment contracts issued by insurance companies, direct or guaranteed federal or state governmental obligations and shares of common stock that are listed on a domestic or international stock exchange, including shares of the Registrant's

Class A Common Stock, par value \$0.001 per share, and Class B Common Stock, par value \$0.001 per share. The Obligations are payable in cash after termination of employment in a lump-sum distribution or in installments, in accordance with the participant's payment election made in accordance with the terms of the applicable plan.

The Obligations are not subject in any manner to anticipation, alienation, sale, transfer, assignment, pledge, hypothecation, encumbrance, attachment or garnishment. Any attempt by any person to transfer or assign benefits under the Excess 401(k) Plan, the Excess 401(k) Plan for Designated Senior Executives, the Bonus Deferral Plan or the Bonus Deferral Plan for Designated Senior Executives, other than a claim for benefits by a participant or his or her beneficiary(ies), will be null and void.

There is no trading market for the Obligations. The Obligations are not convertible into any other security of the Registrant. No trustee has been appointed to take action with respect to the Obligations and each participant in the Excess 401(k) Plan, the Excess 401(k) Plan for Designated Senior Executives, the Bonus Deferral Plan or the Bonus Deferral Plan for Designated Senior Executives will be responsible for enforcing his or her own rights with respect to the Obligations. The Registrant may, but is not obligated to, set aside amounts or establish a trust or fund to serve as a source of funds from which it can satisfy the Obligations. Participants in the Excess 401(k) Plan, the Excess 401(k) Plan for Designated Senior Executives, the Bonus Deferral Plan or the Bonus Deferral Plan for Designated Senior Executives will have no rights to any assets held in any trust or fund except as general creditors of the Registrant. Assets in any trust or fund will at all times be subject to the claims of the Registrant's general creditors.

Item 5. Interests of Named Experts and Counsel.

Louis J. Briskman, Esq., Executive Vice President, General Counsel and Assistant Secretary of the Registrant, who has rendered an opinion as to the enforceability of the Obligations, participates in the Excess 401(k) Plan for Designated Senior Executives and may continue to do so in the future.

Item 6. Indemnification of Directors and Officers.

Section 102(b)(7) of the Delaware General Corporation Law ("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, 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, 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, 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.

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;

(ii) to reflect in the prospectus any facts or events arising after the effective date of this Registration Statement (or the most recent post-effective amendment thereof) which, individually or in the aggregate, represent a fundamental change in the information set forth in this Registration Statement;

(iii) to include any material information with respect to the plan of distribution not previously disclosed in this Registration Statement or any material change to such information in the Registration Statement;

provided, however, that the undertakings set forth in paragraphs (1)(i) and (1)(ii) do not apply if the information required to be included in a post-effective amendment by those paragraphs is contained in periodic reports filed with or furnished to the Commission by the Registrant pursuant to Section 13 or Section 15(d) of the Exchange Act that are incorporated by reference in this 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 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 this 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 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, 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 11th day of December, 2006.

CBS CORPORATION

By: /s/ Louis J. Briskman

Name: Louis J. Briskman

Title: Executive Vice President, General Counsel and Assistant Secretary

Pursuant to the requirements of the Securities Act, this Registration Statement on Form S-8 has been signed by the following persons in the capacities indicated on the 11th day of December, 2006.

Signature

Title

*-----
Leslie Moonves

President and
Chief Executive Officer
and Director
(Principal Executive Officer)

*-----
Fredric G. Reynolds

Executive Vice President
and Chief Financial Officer
(Principal Financial Officer)

/s/ Susan C. Gordon

Susan C. Gordon

Senior Vice President, Controller and
Chief Accounting Officer
(Principal Accounting Officer)

*-----
David R. Andelman

Director

*-----
Joseph A. Califano, Jr.

Director

*-----
William S. Cohen

Director

*-----
Charles K. Gifford

Director

*-----
Bruce S. Gordon

Director

*-----
Shari Redstone

Vice Chair of the Board

*-----
Sumner M. Redstone

Executive Chairman of the Board

*-----
Judith A. Sprieser

Director

*By: /s/ Louis J. Briskman

December 11, 2006

Louis J. Briskman, Attorney-in-Fact

Exhibit Index

Exhibit No.	Description of Document
4.1	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).
4.2	Amended and Restated By-laws of the Registrant (incorporated by reference to Exhibit 3(b) to the Annual Report on Form 10-K of the Registrant for the fiscal year ended December 31, 2005) (File No. 001-09553).
4.3	CBS Corporation Excess 401(k) Plan (incorporated by reference to Exhibit 10(n) to the Annual Report on Form 10-K of the Registrant for the fiscal year ended December 31, 2005) (File No. 001-09553).
4.4	CBS Corporation Excess 401(k) Plan for Designated Senior Executives (incorporated by reference to Exhibit 10(p) to the Annual Report on Form 10-K of the Registrant for the fiscal year ended December 31, 2005) (File No. 001-09553).
4.5*	CBS Corporation Bonus Deferral Plan (as amended and restated as of December 31, 2005).
4.6	CBS Corporation Bonus Deferral Plan for Designated Senior Executives (incorporated by reference to Exhibit 10(q) to the Annual Report on Form 10-K of the Registrant for the fiscal year ended December 31, 2005) (File No. 001-09553).
5.1*	Opinion of Louis J. Briskman, Esq. as to the legality of the securities being registered.
23.1*	Consent of PricewaterhouseCoopers LLP.
23.2*	Consent of Louis J. Briskman, Esq. (included in Exhibit 5.1).
24*	Powers of Attorney.

* Filed herewith

CBS BONUS DEFERRAL PLAN
(Amended and Restated as of December 31, 2005)

Section 1. Establishment and Purpose of the Plan.

1.1 *Establishment.* The Viacom Bonus Deferral Plan was adopted as of August 28, 2002 as an unfunded plan of voluntarily deferred compensation for the benefit of Participants. As of December 31, 2005, it is hereby renamed the CBS Bonus Deferral Plan. Any Eligible Employee who is identified by the Company on or after August 28, 2002 as a reporting person for purposes of Section 16 of the Securities Exchange Act of 1934 ("Reporting Employees") or any employee of an Employer who is eligible to participate in the CBS Bonus Deferral Plan and whose securities may be attributable to a Reporting Employee for purposes of Section 16 of the Securities Exchange Act of 1934 shall no longer be eligible to participate in this Plan, and shall instead be eligible to participate in the CBS Bonus Deferral Plan for Designated Senior Executives (the "Executive Bonus Deferral Plan"). Any deferrals made under the Plan by any Reporting Employee who was a participant in the Plan on August 28, 2002 and by any Reporting Employee (or any other Eligible Employee whose securities may be attributable to a Reporting Employee) prior to the date he becomes a Reporting Employee (or the date his securities are attributable to a Reporting Employee) shall be transferred to the Executive Bonus Deferral Plan as of December 1, 2005 or, if later, as of the date he becomes a Reporting Employee (or the date his securities are attributable to a Reporting Employee).

1.2 *Purpose.* The purpose of this Plan is to provide a means by which an Eligible Employee may, in certain circumstances, elect to defer receipt of a portion of his cash bonus paid under the CBS Corporation Short-Term Incentive Plan and any other comparable annual cash bonus plan sponsored by any Employer.

Section 2. Definitions. The following words and phrases as used in this Plan have the following meanings:

2.1 The term "Account" shall mean a Participant's individual account, as described in Section 4 of the Plan.

2.2 The term "Board of Directors" means the Board of Directors of the Company.

2.3 The term "Bonus" means any cash bonus paid under the CBS Corporation Short-Term Incentive Plan and any other comparable annual cash bonus plan sponsored by any Employer.

2.4 The term "Bonus Deferral Contributions" means the portion of the Participant's Bonus that he elects to defer under the terms of this Plan. The portion of any Bonus earned in the year 2002 that an Eligible Employee elected to defer under the CBS Excess 401(k) Plan shall be deferred under this Plan, and shall not be recognized under the CBS Excess 401(k) Plan.

2.5 The term "Committee" means the Retirement Committee appointed by the Board of Directors. The Committee may act on its own behalf or through the actions of its duly authorized delegate.

2.6 The term "Company" means CBS Corporation and its subsidiaries.

2.7 A Participant shall be deemed to have incurred a "Disability" or to be "Disabled" if the Participant (i) has been determined to be disabled by the Social Security Administration or (ii) is receiving benefits under the provisions of the long-term disability plan covering such Participant that is sponsored by or participated in by the Participant's Employer. The date a Participant meets the definition of Disability shall be treated as the date he terminates employment for purposes of Section 4 of the Plan.

2.8 The term "Eligible Employee" means an employee of an Employer who is an eligible employee under the CBS Excess 401(k) Plan. If an employee becomes an Eligible Employee in any Plan Year, such employee shall remain an Eligible Employee for all future Plan Years during which the Eligible Employee remains an eligible employee under the CBS 401(k) Excess Plan. In no event shall any Reporting Employee be considered an Eligible Employee under this Plan.

2.9 The term "Employer" means the Company and any affiliate or subsidiary that adopts the Plan on behalf of its Eligible Employees.

2.10 The term "Investment Options" means the investment funds available to participants in the CBS 401(k) Plan, excluding the Self-Directed Brokerage Account.

2.11 The term "Joint Payment Option" means the Participant's joint payment option election in accordance with Section 4.2 with respect to the distribution upon his termination of employment of amounts credited to his account in the CBS Excess 401(k) Plan and to his Account in this Plan.

2.12 The term "Participant" means an Eligible Employee who elects to have Bonus Deferral Contributions made to the Plan.

2.13 The term "Plan" means the CBS Bonus Deferral Plan as set forth herein, as amended from time to time.

Section 3. Participation.

3.1 Election to Participate.

(a) An Eligible Employee must elect to participate in the Plan.

(b) Any election to defer a portion of a Bonus earned in the year 2002 that was made by an Eligible Employee prior to August 28, 2002 under the CBS Excess 401(k) Plan shall be recognized by and be deemed to have been made under this Plan, and such Eligible Employee shall become a Participant in this Plan on August 28, 2002.

(c) For the Plan Year in which an employee first becomes an Eligible Employee, such Eligible Employee must elect to make a Bonus Deferral Contribution with respect to any Bonus scheduled to be paid in the next succeeding calendar year within 30 days of the date he first becomes an Eligible Employee in order for the election to be valid. Prior to December 31 of each Plan Year, an Eligible Employee may elect to make a Bonus Deferral Contribution with respect to any Bonus scheduled to be paid in the second succeeding calendar year. For example, prior to December 31, 2002, an Eligible Employee may make a Bonus Deferral Contribution election with respect to any cash bonus to be earned in 2003 that is scheduled to be paid in 2004 under the CBS Corporation Short-Term Incentive Plan. An Eligible Employee may make an Excess Bonus Deferral Contribution election whether or not such employee previously has made, or currently has in effect, any Excess Salary Reduction Contribution election.

3.2 Amount of Elections. Each election filed by a Participant must specify the amount of Bonus Deferral Contribution in a whole percentage between 1% and 15% of the Participant's applicable Bonus.

Section 4. Individual Account.

4.1 Creation of Accounts. The Company will maintain an Account in the name of each Participant. Each Participant's Account will be credited with the amount of the Participant's Bonus Deferral Contributions made in all Plan Years, including any Bonus Deferral Contributions for the Bonus earned in the year 2002 that are attributable to Bonus Deferral Contribution elections originally made under the CBS Excess 401(k) Plan.

4.2 Joint Payment Option Election.

(a) With respect to each Participant in the Plan on August 28, 2002 who was immediately prior to that date a participant in the CBS Excess 401(k) Plan, any Joint Payment Option election recognized under the CBS Excess 401(k) Plan shall apply to the total amount credited to the Participant's Account in this Plan, together with the total amounts credited to the Participant's account in the CBS Excess 401(k) Plan.

(b) (i) If an Eligible Employee first becomes a Participant in this Plan after August 28, 2002 and was a Participant in the CBS Excess 401(k) Plan, any Joint Payment Option election recognized at such time under the CBS Excess 401(k) Plan regarding any Excess Salary Deferral Contributions made by the Participant under the CBS Excess 401(k) Plan shall apply to the Participant's Account in this Plan, together with the total amounts credited to the Participant's account in the CBS Excess 401(k) Plan.

(ii) If such Eligible Employee was not a participant in the CBS Excess 401(k) Plan and, therefore, did not have in effect a Joint Payment Option election under such Plan, the Eligible Employee shall elect a Joint Payment Option under this Plan at the same time that the Eligible Employee files his initial election to commence

participation in the Plan pursuant to Section 3.2. Any such Joint Payment Option election made by the Participant in this Plan shall also apply to any future Excess Salary Deferral Contributions that the Participant may make under the CBS Excess 401(k) Plan.

(c) A Participant may elect to receive his entire Account in either of the following Joint Payment Options: (1) a single lump sum; or, (2) annual payments over a period of two, three, four or five years in annual payments on or about January 31 beginning in the calendar year immediately following the end of the Plan Year in which the Participant terminates employment. If no Joint Payment Option election is made in accordance with the terms of the Plan, a Participant shall be deemed to have elected to receive his Account in a single lump sum on or about January 31 of the calendar year immediately following the end of the Plan Year in which the Participant terminates employment. If a Participant makes a Joint Payment Option election to receive payments in a single lump sum, such lump sum shall be payable on or about January 31 of the calendar year immediately following the end of the Plan Year in which the Participant terminates employment, unless the Participant elects to be paid on or about January 31 of 2nd, 3rd, 4th or 5th calendar year following the year in which the Participant terminates employment. In the event a Participant elects to receive annual payments over a period of two or more years, such annual payments shall be made in substantially equal annual payments, unless the Participant designates at the time of making his Joint Payment Option election a specific percentage of his Account to be distributed in each year. All specified percentages must be a whole multiple of 10% and the total of all designated percentages must be equal to 100%.

Example 1: If a Participant elects (or is deemed to elect) a Joint Payment Option that provides for a lump sum payment and terminates employment in 2003, such lump sum shall be paid on or about January 31, 2004. A Participant alternatively could designate January 31 of 2005, 2006, 2007 or 2008 in which to receive his lump sum.

Example 2: If a Participant elects a Joint Payment Option that provides for annual payments over a period of four years and terminates employment in 2003, each payment paid on or about January 31, 2004 through 2007 will be comprised of approximately 25% of the Participant's Account as of the Participant's date of termination. A Participant alternatively could designate 10% of his Account to be distributed in January, 2004, 20% in January, 2005, 30% in January, 2006 and 40% in January 2007; or, any other combination of percentages which totals 100%.

(d) Any change of Joint Payment Option election made by a Participant under the CBS Excess 401(k) Plan shall apply to the Participant's Account in this Plan. A Participant may change his Joint Payment Option no more than three times over the course of his employment with the Company or any affiliate. A Participant may change an existing Joint Payment Option election only one time in any calendar year. Any change of a Participant's existing Joint Payment Option election made less than six months prior to the Participant's termination of employment for any reason shall be null and void and the Participant's last valid Joint Payment Option shall remain in effect.

4.3 Investments.

(a) All Bonus Deferral Contributions will be credited through December 31st of the calendar year in which the Participant terminates employment with an amount equal to such amount which would have been earned had such contributions been invested in the same Investment Options and in the same proportion as the Participant may elect, from time to time, to have his Salary Reduction Contributions and Matching Employer Contributions invested under the CBS 401(k) Plan; or if no such election has been made, in the PRIMCO Stable Value Fund (or any successor fund).

(b) If a Participant elects (or is deemed to elect) a single lump sum Joint Payment Option payable in the first calendar year following the calendar year in which the Participant terminates employment, no additional adjustments will be made to the Participant's Account after December 31st of the calendar year in which the Participant terminates employment. If a Participant elects a single lump sum Joint Payment Option payable in the second, third, fourth or fifth calendar year following the calendar year in which the Participant terminates employment, the Participant's Account shall be credited with earnings based on the rate of return in the PRIMCO Stable Value Fund (or any successor fund) beginning January 1st of the calendar year following the year in which the Participant terminates employment and continuing through December 31st of the calendar year immediately preceding the calendar year in which the single lump sum is paid.

(c) If a Participant elects annual payments, no additional adjustments will be made to any amount payable in the first calendar year following the year in which the Participant terminates employment. For any annual payments made in the second, third, fourth or fifth year following the calendar year in which the Participant

terminates employment, the Participant's Account shall be credited with earnings based on the rate of return in the PRIMCO Stable Value Fund (or any successor fund) beginning January 1st of the calendar year following the year in which the Participant terminates employment and continuing through December 31st of the calendar year immediately preceding the calendar year in which each payment is made.

(d) No provision of this Plan shall require the Company or the Employer to actually invest any amounts in any fund or in any other investment vehicle.

4.4 *Account Statements.* Each Participant will be given, at least annually, a statement showing (i) Bonus Deferral Contributions, and (ii) the balance of the Participant's Account after crediting Investments.

Section 5. Payment.

5.1 *Payment on Account of Termination of Employment for Reasons Other than Disability.* A Participant (or a Participant's beneficiary) shall be paid the balance in his Account following termination of employment in accordance with the Joint Payment Option in effect with respect to the Participant.

5.2 *Payment on Account of Disability.* A Participant (or a Participant's beneficiary) shall be paid the balance in his Account following the date he meets the definition of Disability in accordance with the Joint Payment Option in effect with respect to the Participant. If a Participant no longer meets the definition of Disability and returns to work with an Employer, no further payments shall be made on account of the prior Disability, and distribution of his remaining Account shall be made as otherwise provided in this Section 5 at the time of his subsequent termination of employment.

Section 6. Nature of Interest of Participant.

Participation in this Plan will not create, in favor of any Participant, any right or lien in or against any of the assets of the Company or any Employer, and all amounts of Compensation deferred hereunder shall at all times remain an unrestricted asset of the Company or the Employer. A Participant's rights to benefits payable under the Plan are not subject in any manner to anticipation, alienation, sale, transfer, assignment, pledge, or encumbrance. All payments hereunder shall be paid in cash from the general funds of the Company or applicable Employer and no special or separate fund shall be established and no other segregation of assets shall be made to assure the payment of benefits hereunder. Nothing contained in this Plan, and no action taken pursuant to its provisions, shall create or be construed to create a trust of any kind, or a fiduciary relationship, between any Employer and a Participant or any other person, and the Company's and each Employer's promise to pay benefits hereunder shall at all times remain unfunded as to the Participant.

Section 7. Hardship Distributions and Deferral Revocations.

A Participant may request the Committee to accelerate distribution of all or any part of the value of his Account solely for the purpose of alleviating an immediate financial emergency. For purposes of the Plan, such an immediate financial emergency shall mean an unanticipated emergency that is caused by an event beyond the control of the Participant and which would result in severe financial hardship to the Participant if early distribution were not permitted. The Committee may request that the Participant provide certifications and other evidence of qualification for such emergency hardship distribution as it determines appropriate. The decision of the Committee with respect to the grant or denial of all or any part of such request shall be in the sole discretion of the Committee, whether or not the Participant demonstrates an immediate financial emergency exists, and shall be final and binding and not subject to review.

Section 8. Beneficiary Designation.

A Participant's beneficiary designation for this Plan will automatically be the same as the Participant's beneficiary designation recognized under the CBS Excess 401(k) Plan.

Section 9. Administration.

9.1 *Committee.* This Plan will be administered by the Committee, the members of which will be selected by the Board of Directors.

9.2 *Powers of the Committee.* The Committee's powers will include, but will not be limited to, the power:

- (i) to determine who are Eligible Employees for purposes of participation in the Plan;
- (ii) to interpret the terms and provisions of the Plan and to determine any and all questions arising under the Plan, including without limitation, the right to remedy possible ambiguities, inconsistencies, or omissions by a general rule or particular decision;
- (iii) to adopt rules consistent with the Plan; and
- (iv) to approve certain amendments to the Plan.

9.3 *Claims Procedure.* The Committee shall have the exclusive right to interpret the Plan and to decide any and all matters arising thereunder. In the event of a claim by a Participant as to the amount of any distribution or method of payment under the Plan, within 90 days of the filing of such claim, unless special circumstances require an extension of such period, such person will be given notice in writing of any denial, which notice will set forth the reason for the denial, the Plan provisions on which the denial is based, an explanation of what other material or information, if any, is needed to perfect the claim, and an explanation of the claims review procedure. The Participant may request a review of such denial within 60 days of the date of receipt of such denial by filing notice in writing with the Committee. The Participant will have the right to review pertinent Plan documents and to submit issues and comments in writing. The Committee will respond in writing to a request for review within 60 days of receiving it, unless special circumstances require an extension of such period. The Committee, at its discretion, may request a meeting to clarify any matters deemed appropriate.

9.4 *Finality of Committee Determinations.* Determinations by the Committee and any interpretation, rule, or decision adopted by the Committee under the Plan or in carrying out or administering the Plan shall be final and binding for all purposes and upon all interested persons, their heirs, and personal representatives.

9.5 *Severability.* If a provision of the Plan shall be held illegal or invalid, the illegality or invalidity shall not affect the remaining parts of the Plan, and the Plan shall be construed and enforced as if the illegal or invalid provision had not been included in the Plan.

9.6 *Governing Law.* The provisions of the Plan shall be governed by and construed in accordance with the laws of the State of New York, to the extent not preempted by the laws of the United States.

9.7 *Gender.* Wherein used herein, words in the masculine form shall be deemed to refer to females as well as males.

Section 10. No Employment Rights.

No provisions of the Plan or any action taken by the Company, the Board of Directors, or the Committee shall give any person any right to be retained in the employ of any Employer, and the right and power of the Company to dismiss or discharge any Participant is specifically reserved.

Section 11. Amendment, Suspension, and Termination.

The Retirement Committee shall have the right to amend the Plan at any time, unless provided otherwise in the Company's governing documents. The Board of Directors shall have the right to suspend or terminate the Plan at any time. No amendment, suspension or termination shall, without the consent of a Participant, adversely affect such Participant's rights in his account. In the event the Plan is terminated, the Committee shall continue to administer the Plan in accordance with the relevant provisions thereof.

December 11, 2006

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

Dear Sirs:

I am the Executive Vice President, General Counsel and Assistant Secretary 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 \$100 million of deferred compensation obligations (the “*Obligations*”) of CBS to be offered pursuant to the Company’s Excess 401(k) Plan, Excess 401(k) Plan for Designated Senior Executives, Bonus Deferral Plan and the Bonus Deferral Plan for Designated Senior Executives (collectively, the “*Plans*”).

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, the General Corporation Law of the State of Delaware and to the extent that the laws of the State of New York are consistent with either of the laws of the Commonwealth of Pennsylvania or of the State of Connecticut, the laws of New York as they are in force as of the date hereof. For the purpose of the opinion expressed herein, I have assumed that the laws of the State of New York do not differ from either of the laws of the Commonwealth of Pennsylvania or of the State of Connecticut in any manner that would render such opinion incorrect.

Based upon the foregoing, it is my opinion that the Obligations, when established pursuant to the terms of the Plans, will be valid and binding Obligations of CBS, enforceable against CBS in accordance with their terms and the terms of the Plans, except as enforceability (i) may be limited by bankruptcy, insolvency, reorganization or other similar laws affecting creditors’ rights generally, and (ii) is subject to general principles of equity (regardless of whether such enforceability is considered in a proceeding in equity or at law).

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

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 March 16, 2006 relating to the financial statements, financial statement schedule, management's assessment of the effectiveness of internal control over financial reporting and the effectiveness of internal control over financial reporting, of CBS Corporation, which appears in CBS Corporation's Annual Report on Form 10-K for the year ended December 31, 2005.

/s/ PricewaterhouseCoopers LLP

PricewaterhouseCoopers LLP

New York, New York
December 8, 2006

CBS CORPORATION

Power of Attorney

KNOW ALL MEN BY THESE PRESENTS that the undersigned director and/or officer of CBS CORPORATION, hereby constitutes and appoints Louis J. Briskman and Angeline C. Straka, and each of them, 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 a registration statement or statements on Form S-8, to be filed with the Securities and Exchange Commission (the "Commission"), and any and all amendments, post-effective amendments and supplements thereto, and any amendments to an effective Form S-8 registration statement 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, with respect to the Company's Excess 401(k) Plan, Excess 401(k) Plan for Designated Senior Executives, Bonus Deferral Plan and Bonus Deferral Plan for Designated Senior Executives; 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.

IN WITNESS WHEREOF, I have hereunto signed my name this 1st day of March, 2006.

Sign: /s/ Leslie Moonves

Print Name: Leslie Moonves

CBS CORPORATION

Power of Attorney

KNOW ALL MEN BY THESE PRESENTS that the undersigned director and/or officer of CBS CORPORATION, hereby constitutes and appoints Louis J. Briskman and Angeline C. Straka, and each of them, 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 a registration statement or statements on Form S-8, to be filed with the Securities and Exchange Commission (the "Commission"), and any and all amendments, post-effective amendments and supplements thereto, and any amendments to an effective Form S-8 registration statement 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, with respect to the Company's Excess 401(k) Plan, Excess 401(k) Plan for Designated Senior Executives, Bonus Deferral Plan and Bonus Deferral Plan for Designated Senior Executives; 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.

IN WITNESS WHEREOF, I have hereunto signed my name this 22nd day of February, 2006.

Sign: /s/ Fredric G. Reynolds

Print Name: Fredric G. Reynolds

CBS CORPORATION

Power of Attorney

KNOW ALL MEN BY THESE PRESENTS that the undersigned director and/or officer of CBS CORPORATION, hereby constitutes and appoints Louis J. Briskman and Angeline C. Straka, and each of them, 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 a registration statement or statements on Form S-8, to be filed with the Securities and Exchange Commission (the "Commission"), and any and all amendments, post-effective amendments and supplements thereto, and any amendments to an effective Form S-8 registration statement 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, with respect to the Company's Excess 401(k) Plan, Excess 401(k) Plan for Designated Senior Executives, Bonus Deferral Plan and Bonus Deferral Plan for Designated Senior Executives; 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.

IN WITNESS WHEREOF, I have hereunto signed my name this 22nd day of February, 2006.

Sign: /s/ David R. Andelman

Print Name: David R. Andelman

CBS CORPORATION

Power of Attorney

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IN WITNESS WHEREOF, I have hereunto signed my name this 22nd day of February, 2006.

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

Print Name: Joseph A. Califano, Jr.

CBS CORPORATION

Power of Attorney

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IN WITNESS WHEREOF, I have hereunto signed my name this 22nd day of February, 2006.

Sign: /s/ William S. Cohen

Print Name: William S. Cohen

CBS CORPORATION

Power of Attorney

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IN WITNESS WHEREOF, I have hereunto signed my name this 1st day of March, 2006.

Sign: /s/ Charles K. Gifford

Print Name: Charles K. Gifford

CBS CORPORATION

Power of Attorney

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IN WITNESS WHEREOF, I have hereunto signed my name this 22nd day of February, 2006.

Sign: /s/ Bruce S. Gordon

Print Name: Bruce S. Gordon

CBS CORPORATION

Power of Attorney

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IN WITNESS WHEREOF, I have hereunto signed my name this 1st day of March, 2006.

Sign: /s/ Shari Redstone

Print Name: Shari Redstone

CBS CORPORATION

Power of Attorney

KNOW ALL MEN BY THESE PRESENTS that the undersigned director and/or officer of CBS CORPORATION, hereby constitutes and appoints Louis J. Briskman and Angeline C. Straka, and each of them, 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 a registration statement or statements on Form S-8, to be filed with the Securities and Exchange Commission (the "Commission"), and any and all amendments, post-effective amendments and supplements thereto, and any amendments to an effective Form S-8 registration statement 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, with respect to the Company's Excess 401(k) Plan, Excess 401(k) Plan for Designated Senior Executives, Bonus Deferral Plan and Bonus Deferral Plan for Designated Senior Executives; 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.

IN WITNESS WHEREOF, I have hereunto signed my name this 1st day of March, 2006.

Sign: /s/ Sumner M. Redstone

Print Name: Sumner M. Redstone

CBS CORPORATION

Power of Attorney

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IN WITNESS WHEREOF, I have hereunto signed my name this 1st day of March, 2006.

Sign: /s/ Judith A. Sprieser

Print Name: Judith A. Sprieser