SECURITIES AND EXCHANGE COMMISSION WASHINGTON, D.C. 20549

SCHEDULE 13G (Rule 13d-102)

INFORMATION TO BE INCLUDED IN STATEMENTS FILED PURSUANT TO RULES 13d-1(b),(c), AND (d) AND AMENDMENTS THERETO FILED PURSUANT TO RULE 13d-2(b) $(\text{Amendment No. 0})^*$

		CBS Corporation	
		(Name of Issuer)	
		Common Stock Cla	ss B
	i T)	itle of Class of Securit	ies)
		124857202	
		(CUSIP Number)	
		19 April 2011	
	(Date of Event	Which Requires Filing o	f this Statement)
Check th		to designate the rule pu	rsuant to which this Schedule
[] Rul	e 13d-1(b) e 13d-1(c) e 13d-1(d)		
initial and for disclosu The info to be " Act of 1 section	filing on this form any subsequent amend res provided in a promation required in filed" for the purposes (the "Act") or o	with respect to the subdiment containing information cover page. the remainder of this cose of Section 18 of the otherwise subject to the ld be subject to all oth	liabilities of that
	(Co	ontinued on following pa	ges)
		Page 1 of 5 Pages	
CUSIP No	. 124857202	Schedule 13G	Page 2 of 5 Pages
1.	NAMES OF REPORTING I.R.S. IDENTIFICATION	PERSONS ION NO. OF ABOVE PERSONS	(ENTITIES ONLY)
	M&G Investment Fund No I.R.S Identifica		
2.	CHECK THE APPROPRIA	ATE BOX IF THE MEMBER OF	A GROUP* (a) [] (b) []
3.	SEC USE ONLY		
	CITIZENSHIP OR PLAC United Kingdom, Eng		

SOLE VOTING POWER 5. NUMBER OF SHARES BENEFICIALLY SHARED VOTING POWER OWNED BY 4,736,000 **EACH** 7. SOLE DISPOTIVE POWER REPORTING PERSON ______ WITH 8. SHARED DISPOTIVE POWER 4,736,000 AGGREGATE AMOUNT BENEFICIALLY OWNED BY EACH REPORTING PERSON CHECK BOX IF AGGREGATE AMOUNT IN ROW (9) EXCLUDES CERTAIN SHARES* -----11. PERCENT OF CLASS REPRESENTED BY AMOUNT IN ROW 9 5.42% TYPE OF REPORTING PERSON 00 -----CUSIP No. 124857202 Schedule 13G Page 3 of 5 Pages Name of Issuer: Item 1(a). CBS Corporation Item 1(b). Address of Issuer's Principal Executive Offices: 51 West 52nd Street, New York, NY 10019, United States Name of Person Filing: Item 2(a). M&G Investment Funds 1 Item 2(b). Address of Principal Business Office or, if None, Residence: Governor's House, Laurence Pountney Hill, London, EC4R OHH Item 2(c). Citizenship: United Kingdom, England Title of Class of Securities: Item 2(d). Common Stock Class B Item 2(e). CUSIP Number: 124857202 Item 3. Type of Person: (e) MAGIM is an investment advisor in accordance with s.240.13d-1(b)(1)(ii)(E) M&G Investment Funds 1 is an open-ended investment company with variable capital, incorporated in England and Wales and authorized by the Financial Services Authority. It is not registered with the Securities and Exchange Commission under the investment company act of 1940. All of the securities covered by this report are owned legally by M&G Investment Funds 1, MAGIMs investment advisory client, and none are owned directly

Item 4. Ownership.

Provide the following information regarding the aggregate number and percentage of the class of securities of the issuer identified in Item 1.

(a) Amount Beneficially Owned: M&G, in its capacity as

by MAGIM.

investment manager, may be deemed to beneficially own $4,736,000\ \mathrm{shares}$ of the Issuer.

- (b) Percent of Class: 5.42%
- (c) Number of shares as to which such person has:
 - (i) sole power to vote or to direct the vote 0

(ii) shared power to vote or to direct the vote

4,736,000

(iii) sole power to dispose or to direct the disposition of

0 ----

(iv) shared power to dispose or to direct the
 disposition of

4,736,000

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Item 5. Ownership of Five Percent or Less of Class.

If this statement is being filed to report the fact that as of the date hereof the reporting person has ceased to be the beneficial owner of more than five percent of the class of securities, check the following

Not applicable.

Item 6. Ownership of More than Five Percent on Behalf of Another Person.

Not applicable.

Item 7. Identification and Classification of the Subsidiary Which Acquired the Security Being Reported on by the Parent Holding Company.

Not applicable.

Item 8. Identification and Classification of Members of the Group.

Not applicable.

Item 9. Notice of Dissolution of Group.

Not Applicable

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Item 10. Certification.

(a) The following certification shall be included if the statement is filed pursuant to Rule 13d-1(b):

"By signing below I certify that, to the best of my knowledge and belief, the securities referred to above were acquired and are held in the ordinary course of business and were not acquired and are not held for the purpose of or with the effect of changing or influencing the control of the issuer of the securities and were not acquired and are not held in connection with or as a participant in any transaction having that purpose or effect. "

SIGNATURE

After reasonable inquiry and to the best of my knowledge and belief, I certify that the information set forth in this statement is true, complete and correct.

By: --//Mark Thomas//--

Name: Mark Thomas Title: Head of Group Funds Date: May 04th, 2011