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Form 4										
April 04, 2007									PPROVAL	
FORM	UNITED	STATES		RITIES A			E COMMISSIO		3235-0287	
Check this				U U				Expires:	January 31, 2005	
subject to	Section 16. SECURITIES Form 4 or							burden hou response	stimated average urden hours per	
obligations may contir <i>See</i> Instruc 1(b).	s Section 17(a) of the l	Public U	tility Hol	ding Cor		nge Act of 1934, a of 1935 or Secti 1940			
(Print or Type Re	esponses)									
1. Name and Ad Jones Richard	ldress of Reporting d M	Person <u>*</u>	Symbol	er Name an ORP [CB		-	5. Relationship o Issuer			
(Last)	(First) (I	Middle)		of Earliest T		-	(Cho	eck all applicabl	e)	
51 WEST 52ND STREET			(Month/Day/Year) 04/02/2007			Director 10% Owner X Officer (give title Other (specify below) below) SVP, General Tax Counsel				
(Street) NEW YORK, NY 10019			4. If Amendment, Date Original Filed(Month/Day/Year)			 6. Individual or Joint/Group Filing(Check Applicable Line) _X_ Form filed by One Reporting Person Form filed by More than One Reporting 				
	, NI 10019						Person			
(City)	(State)	(Zip)	Tab	le I - Non-	Derivative	Securities A	Acquired, Disposed	of, or Beneficia	lly Owned	
	2. Transaction Date Month/Day/Year)	2A. Deemo Execution any (Month/Da	Date, if	3. Transactic Code (Instr. 8)	4. Securit onAcquired Disposed (Instr. 3, 4	(A) or of (D)	5. Amount of Securities Beneficially Owned Following Reported	6. Ownership Form: Direct (D) or Indirect (I) (Instr. 4)	7. Nature of Indirect Beneficial Ownership (Instr. 4)	
				Code V	Amount	or (D) Price	Transaction(s) (Instr. 3 and 4)			
Reminder: Repo	rt on a separate line	for each cl	ass of sec	urities bene	ficially ow	ned directly	or indirectly.			
					inforn requir	nation con ed to resp lys a curre	spond to the colle tained in this forn ond unless the fo ntly valid OMB co	n are not rm	SEC 1474 (9-02)	

 Table II - Derivative Securities Acquired, Disposed of, or Beneficially Owned
 (e.g., puts, calls, warrants, options, convertible securities)

1. Title of	2.	3. Transaction Date	3A. Deemed	4.	5. Number	6. Date Exercisable and	7. Title and Amount	8. Prie
Derivative	Conversion	(Month/Day/Year)	Execution Date, if	Transactio	onof	Expiration Date	of Underlying	Deriv
Security	or Exercise		any	Code	Derivative	(Month/Day/Year)	Securities	Secur

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(Instr. 3)	Price of Derivative Security		(Month/Day/Year)	(Instr.	8)	Secur Acqu (A) or Dispo of (D) (Instr and 5	ired r osed) . 3, 4,			(Instr. 3 and	4)	(Instr.
				Code	v	(A)	(D)	Date Exercisable	Expiration Date	Title	Amount or Number of Shares	
Restricted Share Units (1)	(2)	04/02/2007		А	v	338		04/02/2010	(2)	CBS Class B common stock	338	<u>(</u>]

Reporting Owners

Reporting Owner Name / Address	Relationships								
reporting o where there is the solution	Director	10% Owner	Officer	Other					
Jones Richard M 51 WEST 52ND STREET NEW YORK, NY 10019			SVP, General Tax Counsel						

Signatures

/s/ Jones,	04/04/2007
Richard M.	04/04/2007

<u>**</u>Signature of Reporting Person

orting Person

Explanation of Responses:

* If the form is filed by more than one reporting person, *see* Instruction 4(b)(v).

Date

- ** Intentional misstatements or omissions of facts constitute Federal Criminal Violations. See 18 U.S.C. 1001 and 15 U.S.C. 78ff(a).
- (1) Granted under the Issuer's long term incentive plan.
- (2) The Restricted Share Units are settled by delivery of a corresponding number of the Issuer's shares upon vesting.

Note: File three copies of this Form, one of which must be manually signed. If space is insufficient, *see* Instruction 6 for procedure. Potential persons who are to respond to the collection of information contained in this form are not required to respond unless the form displays a currently valid OMB number.