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| CBS CORP Form 4 May 30, 200 FORN Check th if no long subject to Section 1 Form 4 o Form 5 obligation may cont | 14 UNITED is box ger 5 6. or Filed pur ns Section 17(| AENT O rsuant to (a) of the | Was F CHAN Section 1 Public U | shington, GES IN SECUR 6(a) of th tility Hole | D.C. 20 BENEF ITIES e Securi ding Con |)549 TCIA ties E npan | AL OW Exchang y Act of | COMMISSION NERSHIP OF e Act of 1934, f 1935 or Section | OMB Number: Expires: Estimated a burden hou response | irs per | | |
|---|--|---------------------------------------|--|---|---|--------------------------------|---|--|--|-----------|--|--|
| See Instru 1(b). | uction | 30(II) | of the In | vestment | Compa | Iy At | 21 01 192 | ŧŪ | | | | |
| (Print or Type I | Responses) | | | | | | | | | | | |
| GORDON SUSAN C Symbol | | | | er Name and Ticker or Trading ORP [CBS, CBS.A] | | | | 5. Relationship of Reporting Person(s) to Issuer | | | | |
| (Last) | (First) (| | | | | | | (Check all applicable) | | | | |
| (Month/E 51 WEST 52ND STREET 05/25/2 | | | - | | | | Director 10% Owner X_ Officer (give title Other (specify below) below) SVP, Controller & CAO | | | | | |
| Filed(Mor | | | | endment, Date Original onth/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 | | | | |
| | K, NY 10019 | | | | | | | Person | | 1 0 | | |
| (City) | (State) | (Zip) | | le I - Non-D | erivative | Secu | rities Acq | uired, Disposed of | | - | | |
| 1.Title of Security (Instr. 3) | 2. Transaction Date (Month/Day/Year) | Executio any | | 3. Transactio Code (Instr. 8) Code V | (Instr. 3, | ispose 4 and (A) or | d of (D) | 5. Amount of Securities Beneficially Owned Following Reported Transaction(s) (Instr. 3 and 4) | 6. Ownership Form: Direct (D) or Indirect (I) (Instr. 4) | | | |
| CBS Class B common stock | 05/25/2007 | | | М | 5,228 | А | <u>(1)</u> | 66,083 | D | | | |
| CBS Class B common stock | 05/25/2007 | | | F | 1,977 | D | \$ 33.65 | 64,106 | D | | | |
| CBS Class B common stock | | | | | | | | 1,429 | I | By 401(k) | | |

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

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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 | 3. Transaction Date (Month/Day/Year) | 3A. Deemed Execution Date, if any (Month/Day/Year) | 4. Transacti Code (Instr. 8) | 5. Number onof Derivative Securities Acquired (A) or Disposed of (D) (Instr. 3, 4, and 5) | 6. Date Exercisable and Expiration Date (Month/Day/Year) | | 7. Title and Amount of Underlying Securities (Instr. 3 and 4) | | 8. Pri Deriv Secur (Instr |
|---|---|---|---|---------------------------------------|---|--|--------------------|--|--|------------------------------------|
| | | | | Code V | (A) (D) | Date Exercisable | Expiration Date | Title | Amount or Number of Shares | |
| Restricted Share Units (2) | <u>(3)</u> | 05/25/2007 | | М | 5,228 | (3) | (3) | CBS Class B common stock | 5,228 | \$ |

Reporting Owners

| Reporting Owner Name / Address | Relationships | | | | | | | |
|---|---------------|-----------|-----------------------|-------|--|--|--|--|
| | Director | 10% Owner | Officer | Other | | | | |
| GORDON SUSAN C 51 WEST 52ND STREET NEW YORK, NY 10019 | | | SVP, Controller & CAO | | | | | |

Signatures

Reporting Person

/s/ Gordon, Susan C. 05/30/2007 **Signature of

Date

Explanation of Responses:

- * 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).
- (1) On May 25, 2007, the closing price of the CBS Class B common stock on the NYSE was \$33.65.
- (2) Granted under the Issuer's long term incentive plan.
- The Restricted Share Units vest in four equal annual installments beginning on May 25, 2007 and are settled by delivery of a (3) 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.

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