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Form 4							
October 03, 2008						PPROVAL	
FORM 4 UN	NITED STATES S	SECURITIES A Washington	AND EXCHANGE , D.C. 20549	E COMMISSION		3235-0287	
Check this box if no longer subject to Section 16. Form 4 or	TATEMENT OF	C	Expires: Estimated burden hou response	urs per			
abligations	tion $17(a)$ of the Pu	blic Utility Hol	e Securities Excha ding Company Act Company Act of 1	of 1935 or Section			
(Print or Type Responses)							
1. Name and Address of R Morris Doug	S	ymbol	d Ticker or Trading	5. Relationship of Reporting Person(s) to Issuer			
(Last) (First)		CBS CORP [CBS, CBS.A] 3. Date of Earliest Transaction (Ch			eck all applicable)		
51 WEST 52ND STR	(1	Month/Day/Year) 0/01/2008		X Director Officer (give below)		% Owner er (specify	
Filed(Month/Day/Year) Applica			Applicable Line)	or Joint/Group Filing(Check e) by One Reporting Person			
NEW YORK, NY 10	019			Form filed by I Person	More than One R	eporting	
(City) (State)	(Zip)	Table I - Non-l	Derivative Securities A	Acquired, Disposed o	f, or Beneficia	lly Owned	
1.Title of 2. Transacti Security (Month/Day (Instr. 3)	ion Date 2A. Deemed y/Year) Execution D any (Month/Day/	ate, if Transactio Code (Year) (Instr. 8)	4. Securities nAcquired (A) or Disposed of (D) (Instr. 3, 4 and 5) (A) or Amount (D) Price	Securities D Beneficially (Owned (Following (Reported Transaction(s) (Instr. 3 and 4)	6. Ownership Form: Direct (D) or Indirect (I) (Instr. 4)	7. Nature of Indirect Beneficial Ownership (Instr. 4)	
Reminder: Report on a sep	arate line for each clas	s of securities bene:	Persons who res information cont required to resp	or indirectly. spond to the collect tained in this form ond unless the for ntly valid OMB cor	are not m	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. Price of
Derivative	Conversion	(Month/Day/Year)	Execution Date, if	Transactio	onof	Expiration Date	of Underlying	Derivativ
Security	or Exercise		any	Code	Derivative	(Month/Day/Year)	Securities	Security
(Instr. 3)	Price of		(Month/Day/Year)	(Instr. 8)	Securities		(Instr. 3 and 4)	(Instr. 5)

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	Derivative Security			Acquir (A) or Dispos of (D) (Instr. 1 and 5)	sed 3, 4,				
			Code	V (A)	(D) Date Exercisable	Expiration Date	Title	Amount or Number of Shares	
Phantom Class A Common Stock Units	<u>(1)</u>	10/01/2008	А	834	<u>(1)</u>	<u>(1)</u>	CBS Class A common stock	834	\$ 14.3
Phantom Class B Common Stock Units	<u>(1)</u>	10/01/2008	А	830	<u>(1)</u>	<u>(1)</u>	CBS Class B common stock	830	\$ 14.4

Reporting Owners

Reporting Owner Name / Addr	ess	Relationships						
	Director	10% Owner	Officer	Other				
Morris Doug 51 WEST 52ND STREET NEW YORK, NY 10019	Х							
Signatures								
/s/ Morris, Doug	10/03/2008							
<u>**</u> 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).

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.

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.

Reporting Person