Ianniello Joseph R Form 4 January 30, 2006

UNITED STATES SECURITIES AND EXCHANGE COMMISSION Washington, D.C. 20549

STATEMENT OF CHANGES IN BENEFICIAL OWNERSHIP OF

SECURITIES

OMB APPROVAL OMB

Number:

3235-0287

Expires:

5. Relationship of Reporting Person(s) to

January 31, 2005

0.5

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if no longer subject to Section 16. Form 4 or Form 5 obligations may continue.

Check this box

Filed pursuant to Section 16(a) of the Securities Exchange Act of 1934, Section 17(a) of the Public Utility Holding Company Act of 1935 or Section

30(h) of the Investment Company Act of 1940

2. Issuer Name and Ticker or Trading

1(b).

(Print or Type Responses)

B common 01/26/2006

stock

stock

CBS Class B common

1. Name and Address of Reporting Person *

See Instruction

Ianniello Jo	seph R	Symbol	CORP [CBS, CBS.A]	aung	Issuer (Check all applicable)			
(Last)	(First) (Middle) 3. Date	of Earliest Transaction		(Check an applicable)			
51 WEST 5	52ND STREET	(Month/ 01/26/	Day/Year) 2006		Director 10% Owner _X_ Officer (give title Other (specify below) SVP, Finance and Treasurer			
	(Street)		nendment, Date Original onth/Day/Year)	6. Individual or Joint/Group Filing(Check Applicable Line) _X_ Form filed by One Reporting Person				
NEW YOR	K, NY 10019				Form filed by I Person	More than One Re	porting	
(City)	(State)	(Zip) Tal	ole I - Non-Derivative Se	curities Acc	quired, Disposed o	of, or Beneficial	ly Owned	
1.Title of Security (Instr. 3)	2. Transaction Date (Month/Day/Year)		(,	osed 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)	7. Nature of Indirect Beneficial Ownership (Instr. 4)	
CBS Class B common stock CBS Class	01/26/2006		M 1,392 A	·	1,805	D		
CD5 Class				Φ				

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

F

557

D

1,248

461

D

I

By 401(k)

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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 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. Transactic Code (Instr. 8)	5. Number of 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	(1)	01/26/2006		M	1,392	<u>(1)</u>	<u>(1)</u>	CBS Class B common stock	1,392	\$

Reporting Owners

Reporting Owner Name / Address Relationships

Director 10% Owner Officer Other

Ianniello Joseph R 51 WEST 52ND STREET NEW YORK, NY 10019

SVP, Finance and Treasurer

Signatures

/s/ Ianniello, Joseph R. 01/30/2006

**Signature of Date
Reporting Person

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) The Restricted Share Units vest in four equal annual installments beginning on January 26, 2006 and 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.

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