

Reynolds Fredric G
Form 3
January 10, 2006

FORM 3 UNITED STATES SECURITIES AND EXCHANGE COMMISSION
Washington, D.C. 20549

OMB APPROVAL

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INITIAL STATEMENT OF BENEFICIAL OWNERSHIP OF SECURITIES

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

(Print or Type Responses)

1. Name and Address of Reporting Person *		2. Date of Event Requiring Statement	3. Issuer Name and Ticker or Trading Symbol	
Â Reynolds Fredric G		(Month/Day/Year)	CBS CORP [CBS, CBS.A]	
(Last)	(First)	(Middle)	4. Relationship of Reporting Person(s) to Issuer	5. If Amendment, Date Original Filed(Month/Day/Year)
51 WEST 52ND STREET		12/31/2005		
(Street)			(Check all applicable)	
NEW YORK,Â NYÂ 10019			<input type="checkbox"/> Director	<input type="checkbox"/> 10% Owner
(City)	(State)	(Zip)	<input checked="" type="checkbox"/> Officer	<input type="checkbox"/> Other
			(give title below)	(specify below)
			EVP & Chief Financial Officer	6. Individual or Joint/Group Filing(Check Applicable Line)
				<input checked="" type="checkbox"/> Form filed by One Reporting Person
				<input type="checkbox"/> Form filed by More than One Reporting Person

Table I - Non-Derivative Securities Beneficially Owned

1. Title of Security (Instr. 4)	2. Amount of Securities Beneficially Owned (Instr. 4)	3. Ownership Form: Direct (D) or Indirect (I) (Instr. 5)	4. Nature of Indirect Beneficial Ownership (Instr. 5)
CBS Class B common stock	1,474	D	Â
CBS Class B common stock	969	I	By 401(k)
CBS Class B common stock	982	I	By Spouse ⁽¹⁾

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

SEC 1473 (7-02)

Persons who respond to the collection of information contained in this form are not required to respond unless the form displays a currently valid OMB control number.

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

1. Title of Derivative Security (Instr. 4)	2. Date Exercisable and Expiration Date (Month/Day/Year)	3. Title and Amount of Securities Underlying Derivative Security	4. Conversion or Exercise	5. Ownership Form of	6. Nature of Indirect Beneficial Ownership
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	Date Exercisable	Expiration Date	(Instr. 4) Title	Amount or Number of Shares	Price of Derivative Security	Derivative Security: Direct (D) or Indirect (I) (Instr. 5)	(Instr. 5)
Class B Phantom Common Stock Units	Â <u>(2)</u>	Â <u>(2)</u>	CBS Class B common stock	457	\$ <u>(2)</u>	D	Â
Deferred Award <u>(3)</u>	Â <u>(4)</u>	Â <u>(4)</u>	CBS Class B common stock	0 <u>(3)</u>	\$ <u>(3)</u>	D	Â
Deferred Award <u>(5)</u>	Â <u>(4)</u>	Â <u>(4)</u>	CBS Class B common stock	0 <u>(5)</u>	\$ <u>(5)</u>	D	Â
Employee Stock Option (right to buy) <u>(6)</u>	Â <u>(7)</u>	03/31/2009	CBS Class B common stock	1,897	\$ 28.9924	D	Â
Employee Stock Option (right to buy) <u>(6)</u>	Â <u>(7)</u>	01/25/2010	CBS Class B common stock	207,252	\$ 44.1875	D	Â
Employee Stock Option (right to buy) <u>(6)</u>	Â <u>(7)</u>	04/01/2010	CBS Class B common stock	1,339	\$ 41.0464	D	Â
Employee Stock Option (right to buy) <u>(6)</u>	Â <u>(7)</u>	01/31/2011	CBS Class B common stock	191,015	\$ 43.3473	D	Â
Employee Stock Option (right to buy) <u>(6)</u>	Â <u>(7)</u>	04/01/2011	CBS Class B common stock	1,622	\$ 33.8965	D	Â
Employee Stock Option (right to buy) <u>(6)</u>	Â <u>(7)</u>	01/30/2012	CBS Class B common stock	191,015	\$ 31.0184	D	Â
Employee Stock Option (right to buy) <u>(6)</u>	Â <u>(7)</u>	03/30/2012	CBS Class B common stock	1,470	\$ 37.4067	D	Â

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Employee Stock Option (right to buy) ⁽⁶⁾	Â ⁽⁸⁾	01/26/2013	CBS Class B common stock	113,122	\$ 29.3537	D	Â
Employee Stock Option (right to buy) ⁽⁶⁾	Â ⁽⁷⁾	01/29/2013	CBS Class B common stock	191,015	\$ 30.8849	D	Â
Employee Stock Option (right to buy) ⁽⁶⁾	04/01/2006	03/28/2013	CBS Class B common stock	1,852	\$ 29.6913	D	Â
Employee Stock Option (right to buy) ⁽⁶⁾	Â ⁽⁷⁾	01/28/2014	CBS Class B common stock	191,015	\$ 31.7173	D	Â
Employee Stock Option (right to buy) ⁽⁶⁾	04/01/2007	03/31/2014	CBS Class B common stock	1,795	\$ 30.6337	D	Â
Employee Stock Option (right to buy) ⁽⁶⁾	04/01/2008	03/31/2015	CBS Class B common stock	2,008	\$ 27.3826	D	Â
Putative Debenture	Â ⁽⁹⁾	Â ⁽⁹⁾	CBS Class B common stock	2,730.846	\$ ⁽¹⁰⁾	D	Â
Putative Debenture	Â ⁽⁹⁾	Â ⁽⁹⁾	CBS Class B common stock	44,027.233	\$ ⁽¹¹⁾	D	Â
Putative Debenture	Â ⁽⁹⁾	Â ⁽⁹⁾	CBS Class B common stock	54,909.962	\$ ⁽¹²⁾	D	Â
Restricted Share Units	Â ⁽¹³⁾	Â ⁽¹³⁾	CBS Class B common stock	20,439	\$ ⁽¹³⁾	D	Â

Reporting Owners

Reporting Owner Name / Address

Relationships

Director 10% Owner Officer

Other

Reporting Owners

