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CBS CORP											
Form 4											
May 30, 2006	I							OMB A	PPROVAL		
FORM 4	UNITED	STATES		RITIES A			N OMB Number:	3235-0287			
Check this bo if no longer subject to Section 16. Form 4 or Form 5 obligations may continue. <i>See</i> Instruction 1(b).	STATEM Filed pur Section 17(MENT OF rsuant to S (a) of the I 30(h)	Estimated burden hou response	urs per							
(Print or Type Respo	onses)										
1. Name and Addre BRISKMAN LO	Symbol	er Name an ORP [CB		-	5. Relationship of Reporting Person(s) to Issuer (Check all applicable)						
(Last)	(First) (Middle)	dle) 3. Date of Earliest Transaction					(Check an appreador)			
51 WEST 52ND STREET			(Month/Day/Year) 05/25/2006			Director 10% Owner X Officer (give title Other (specify below) EVP and General Counsel					
(Street)			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 					
NEW YORK, N	Y 10019						Form filed by Person	More than One R	eporting		
(City)	(State)	(Zip)	Tab	le I - Non-l	Derivative	Securities A	Acquired, Disposed	of, or Beneficia	lly Owned		
	ransaction Date nth/Day/Year)	2A. Deemo Execution any (Month/Da	Date, if	Code (Instr. 8)	4. Securiti nAcquired Disposed (Instr. 3, 4 Amount	(A) or 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)		
Reminder: Report o	n a separate line	e for each cl	ass of sec	urities bene	ficially owr	ned directly	or indirectly.				
report o	. a separate filk				Perso inform requir	ns who res ation cont ed to resp ys a curre	spond to the colle tained in this form 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 of	6. Date Exercisable and	7. Title and Amount of
Derivative	Conversion	(Month/Day/Year)	Execution Date, if	Transacti	orDerivative	Expiration Date	Underlying Securities
Security	or Exercise		any	Code	Securities	(Month/Day/Year)	(Instr. 3 and 4)

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(Instr. 3)	Price of Derivative Security		(Month/Day/Year)	(Instr. 8	8)	Acquired (A Disposed of (Instr. 3, 4, 5)	f (D)				
				Code	V	(A)	(D)	Date Exercisable	Expiration Date	Title	Amount o Number o Shares
Employee Stock Option (right to buy) (1)	\$ 26.3	05/25/2006		А		149,925		<u>(2)</u>	05/25/2014	CBS Class B common stock	149,92

Reporting Owners

Reporting Owner Name / Address	Relationships							
	Director	10% Owner	Officer	Other				
BRISKMAN LOUIS J 51 WEST 52ND STREET NEW YORK, NY 10019			EVP and General Counsel					
Signatures								

/s/ Briskman,

Reporting Person

Louis J. <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).
- (1) Right to buy under Issuer's long term incentive plan.
- (2) This option vests in four equal annual installments beginning on May 25, 2007.

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.