Jones Richard M Form 3 January 10, 2006

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

OMB APPROVAL

OMB Number:

3235-0104

Expires:

response...

January 31, 2005

0.5

Estimated average burden hours per

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

51 WEST 52ND STREET

Person *

Jones Richard M

(Last)

(First)

(Street)

(Middle)

Statement

(Month/Day/Year)

12/31/2005

2. Date of Event Requiring 3. Issuer Name and Ticker or Trading Symbol

CBS CORP [CBS, CBS.A]

4. Relationship of Reporting

Person(s) to Issuer

5. If Amendment, Date Original

6. Individual or Joint/Group

Filed(Month/Day/Year)

(Check all applicable)

Director _X__ Officer

Other

Filing(Check Applicable Line) 10% Owner _X_ Form filed by One Reporting Person (give title below) (specify below)

4. Nature of Indirect Beneficial

Form filed by More than One

SVP, General Tax Counsel Reporting Person Table I - Non-Derivative Securities Beneficially Owned

NEW YORK, NYÂ 10019

(City) (State) (Zip)

1. Title of Security (Instr. 4)

2. Amount of Securities Beneficially Owned

(Instr. 4)

Ownership Form: Direct (D)

Ownership (Instr. 5)

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

SEC 1473 (7-02)

or Indirect (I) (Instr. 5)

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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** (Instr. 4)

4. Conversion or Exercise Price of Derivative Security

5. Ownership Form of Derivative Security:

6. Nature of Indirect Beneficial Ownership (Instr. 5)

Expiration Date Exercisable Date

Title

Amount or Number of Shares

Direct (D) or Indirect (I) (Instr. 5)

Reporting Owners

Reporting Owner Name / Address

Director 10% Owner Officer Other

Jones Richard M
51 WEST 52ND STREET Â Â Â SVP, General Tax Counsel Â
NEW YORK, NYÂ 10019

Signatures

/s/ Jones,
Richard M.

**Signature of Reporting Person

O1/10/2006

Date

Explanation of Responses:

No securities are beneficially owned

- * If the form is filed by more than one reporting person, see Instruction 5(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).

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Remarks:

No securities owned.

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 Owners 2