

Straka Angeline C  
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 <b>and</b> Ticker or Trading Symbol	
Â Straka Angeline C		(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)
		12/31/2005		
51 WEST 52ND STREET			(Check all applicable)	6. Individual or Joint/Group Filing(Check Applicable Line)
	(Street)		<input type="checkbox"/> Director <input type="checkbox"/> 10% Owner	<input checked="" type="checkbox"/> Form filed by One Reporting Person
NEW YORK,Â NYÂ 10019			<input checked="" type="checkbox"/> Officer (give title below)	<input type="checkbox"/> Form filed by More than One Reporting Person
	(City)	(State)	(Specify below)	
		(Zip)	SVP and Secretary	

**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	296	D	Â
CBS Class B common stock	494	I	By 401(k)

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

SEC 1473 (7-02)

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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	5. Ownership Form of Derivative Security:	6. Nature of Indirect Beneficial Ownership (Instr. 5)
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	Date Exercisable	Expiration Date	Title	Amount or Number of Shares	Security	Direct (D) or Indirect (I) (Instr. 5)	
Class B Phantom Common Stock Units	Â (1)	Â (1)	CBS Class B common stock	544	\$ (1)	D	Â
Employee Stock Option (right to buy) (2)	Â (3)	01/28/2007	CBS Class B common stock	34,957	\$ 13.4283	D	Â
Employee Stock option (right to buy) (2)	Â (3)	01/26/2008	CBS Class B common stock	55,267	\$ 21.5716	D	Â
Employee Stock Option (right to buy) (2)	Â (3)	01/26/2009	CBS Class B common stock	62,175	\$ 24.7362	D	Â
Employee Stock Option (right to buy) (2)	Â (3)	03/31/2009	CBS Class B common stock	965	\$ 28.9924	D	Â
Employee Stock Option (right to buy) (2)	Â (3)	01/25/2010	CBS Class B common stock	103,626	\$ 44.1875	D	Â
Employee Stock Option (right to buy) (2)	Â (3)	04/01/2010	CBS Class B common stock	851	\$ 41.0464	D	Â
Employee Stock Option (right to buy) (2)	Â (3)	01/31/2011	CBS Class B common stock	31,835	\$ 43.3473	D	Â
Employee Stock Option (right to buy) (2)	Â (3)	04/01/2011	CBS Class B common stock	1,106	\$ 33.8965	D	Â
Employee Stock Option (right to buy) (2)	Â (3)	01/30/2012	CBS Class B common stock	25,468	\$ 31.0184	D	Â
Employee Stock Option (right to buy) (2)	Â (3)	03/30/2012	CBS Class B	1,069	\$ 37.4067	D	Â

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Employee Stock Option (right to buy) <sup>(2)</sup>	Â <sup>(4)</sup>	01/26/2013	common stock CBS Class B common stock	22,285	\$ 29.3537	D	Â
Employee Stock Option (right to buy) <sup>(2)</sup>	Â <sup>(3)</sup>	01/29/2013	CBS Class B common stock	31,835	\$ 30.8849	D	Â
Employee Stock Option (right to buy) <sup>(2)</sup>	04/01/2006	03/28/2013	CBS Class B common stock	1,482	\$ 29.6913	D	Â
Employee Stock Option (right to buy) <sup>(2)</sup>	Â <sup>(3)</sup>	01/28/2014	CBS Class B common stock	31,835	\$ 31.7173	D	Â
Putative Debenture	Â <sup>(5)</sup>	Â <sup>(5)</sup>	CBS Class B common stock	1,685.65	\$ <sup>(6)</sup>	D	Â
Putative Debenture	Â <sup>(5)</sup>	Â <sup>(5)</sup>	CBS Class B common stock	4,466.04	\$ <sup>(7)</sup>	D	Â
Restricted Share Units	Â <sup>(8)</sup>	Â <sup>(8)</sup>	CBS Class B common stock	3,979	\$ <sup>(8)</sup>	D	Â

## Reporting Owners

Reporting Owner Name / Address	Relationships			
	Director	10% Owner	Officer	Other
Straka Angeline C 51 WEST 52ND STREET NEW YORK, NY 10019	Â	Â	Â SVP and Secretary	Â

## Signatures

/s/ Straka,  
Angeline C. 01/10/2006

<sup>(1)</sup>Signature of  
Reporting Person

Date

## Explanation of Responses:

\* 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).

(1) Phantom common stock units are payable in cash following the Reporting Person's retirement or other termination of service pursuant to the Issuer's Excess 401(k) Plan for Designated Senior Executives. Each CBS Corporation Class A Phantom common stock unit is the economic equivalent of one share of CBS Corporation Class A common stock and each CBS Corporation Class B Phantom common stock unit is the economic equivalent of one share of CBS Corporation Class B common stock.

(2) Right to buy under Issuer's long term incentive plan.

(3) Current.

(4) These options vest in four equal annual installments beginning on January 26, 2006.

(5) The Putative Debentures reflect deferral of an award under the Issuer's annual performance plan or long term incentive plan. Putative Debentures convert to shares (if in the money) and are paid in a lump sum or installments following termination of service. A tax-withholding feature is associated with the Putative Debentures.

(6) The conversion rate is 6.9084 shares per \$100 debenture.

(7) The conversion rate is 7.4434 shares per \$100 debenture.

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

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