CBS CORP Form SC 13G May 04, 2011

SECURITIES AND EXCHANGE COMMISSION WASHINGTON, D.C. 20549

SCHEDULE 13G (Rule 13d-102)

INFORMATION TO BE INCLUDED IN STATEMENTS FILED PURSUANT
TO RULES 13d-1(b), (c), AND (d) AND AMENDMENTS THERETO FILED
PURSUANT TO RULE 13d-2(b)

(Amendment No. 0)*

CBS Corporation _____ (Name of Issuer) Common Stock Class B (Title of Class of Securities) 124857202 _____ (CUSIP Number) 19 April 2011 (Date of Event Which Requires Filing of this Statement) Check the appropriate box to designate the rule pursuant to which this Schedule is filed: [] Rule 13d-1(b) [] Rule 13d-1(c) [X] Rule 13d-1(d) 1 The remainder of this cover page shall be filled out for a reporting person's initial filing on this form with respect to the subject class of securities, and for any subsequent amendment containing information which would alter the disclosures provided in a prior cover page. The information required in the remainder of this cover page shall not be deemed to be "filed" for the purpose of Section 18 of the Securities Exchange Act of 1934 (the "Act") or otherwise subject to the liabilities of that section of the Act, but shall be subject to all other provisions of the

(Continued on following pages)

Act (however, see the Notes.)

Page 1 of 5 Pages

Edgar Filing: CBS CORP - Form SC 13G $\,$

CUSIP No). 124857202 		Schedule 13G	Page 2 of 5 Pages		
1.	NAMES OF REPORTING PERSONS I.R.S. IDENTIFICATION NO. OF ABOVE PERSONS (ENTITIES ONLY)					
	M&G Investment Funds (1) No I.R.S Identification Number					
2.	CHECK THE APPROPRIATE BOX IF THE MEMBER OF A GROUP* (a) [] (b) []					
3.	SEC USE ONLY					
4.	CITIZENSHIP OR PLACE OF ORGANIZATION United Kingdom, England					
NUMBER C)F	5. S	OLE VOTING POWER			
BENEFICI OWNED BY			HARED VOTING POWER ,736,000			
EACH REPORTIN PERSON	IG	7. S	OLE DISPOTIVE POWER			
WITH			SHARED DISPOTIVE POWER 4,736,000			
9.	AGGREGATE AMOUNT BENEFICIALLY OWNED BY EACH REPORTING PERSON 4,736,000					
10.	CHECK BOX IF AGGREGATE AMOUNT IN ROW (9) EXCLUDES CERTAIN SHARES*					
11.	PERCENT OF CLASS REPRESENTED BY AMOUNT IN ROW 9 5.42%					
12.	12. TYPE OF REPORTING PERSON OO					
CUSIP No). 124857202 		Schedule 13G	Page 3 of 5 Pages		
Item 1(a). Name of Issuer:						
CBS Corporation						
Item 1(b). Address	of Iss	uer's Principal Executive	Offices:		
51 West	52nd Street,	New Yo	rk, NY 10019, United State	5		

Edgar Filing: CBS CORP - Form SC 13G

Item 2(a). Name of Person Filing:

M&G Investment Funds 1

Governor's House, Laurence Pountney Hill, London, EC4R OHH

Item 2(c). Citizenship:

United Kingdom, England

Item 2(d). Title of Class of Securities:

Common Stock Class B

Item 2(e). CUSIP Number:

124857202

Item 3. Type of Person:

(e) MAGIM is an investment advisor in accordance with s.240.13d-1(b)(1)(ii)(E)

M&G Investment Funds 1 is an open-ended investment company with variable capital, incorporated in England and Wales and authorized by the Financial Services Authority. It is not registered with the Securities and Exchange Commission under the investment company act of 1940.

All of the securities covered by this report are owned legally by M&G Investment Funds 1, MAGIMs investment advisory client, and none are owned directly by MAGIM.

Item 4. Ownership.

Provide the following information regarding the aggregate number and percentage of the class of securities of the issuer identified in Item $1. \,$

- (a) Amount Beneficially Owned: M&G, in its capacity as investment manager, may be deemed to beneficially own 4,736,000 shares of the Issuer.
 - (b) Percent of Class: 5.42%
 - (c) Number of shares as to which such person has:

(i)	sole power to vote or to direct the vote	0
(ii)	shared power to vote or to direct the	
, ,	vote	4,736,000
(iii)	sole power to dispose or to direct the	
	disposition of	0
(iv)	shared power to dispose or to direct the	
	disposition of	4,736,000

Edgar Filing: CBS CORP - Form SC 13G

CUSIP No. 124857202 Schedule 13G Page 4 of 5 Pages ------

Item 5. Ownership of Five Percent or Less of Class.

If this statement is being filed to report the fact that as of the date hereof the reporting person has ceased to be the beneficial owner of more than five percent of the class of securities, check the following

Not applicable.

Item 6. Ownership of More than Five Percent on Behalf of Another Person.

Not applicable.

Item 7. Identification and Classification of the Subsidiary Which Acquired the Security Being Reported on by the Parent Holding Company.

Not applicable.

Item 8. Identification and Classification of Members of the Group.

Not applicable.

Item 9. Notice of Dissolution of Group.

Not Applicable

CUSIP No. 124857202 Schedule 13G Page 5 of 5 Pages

Item 10. Certification.

(a) The following certification shall be included if the statement is filed pursuant to Rule 13d-1(b):

"By signing below I certify that, to the best of my knowledge and belief, the securities referred to above were acquired and are held in the ordinary course of business and were not acquired and are not held for the purpose of or with the effect of changing or influencing the control of the issuer of the securities and were not acquired and are not held in connection with or as a participant in any transaction having that purpose or effect. "

Edgar Filing: CBS CORP - Form SC 13G

SIGNATURE

After reasonable inquiry and to the best of my knowledge and belief, I certify that the information set forth in this statement is true, complete and correct.

By: --//Mark Thomas//--

Name: Mark Thomas

Title: Head of Group Funds
Date: May 04th, 2011