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CBS CORP  
Form S-8 POS  
July 10, 2006

As filed with the Securities and Exchange Commission on July 10, 2006  
Registration No. 333-124172

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SECURITIES AND EXCHANGE COMMISSION  
Washington, D.C. 20549  
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POST-EFFECTIVE AMENDMENT NO. 1 TO  
FORM S-8 REGISTRATION STATEMENT UNDER THE SECURITIES ACT OF 1933  
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CBS CORPORATION  
(Exact name of registrant as specified in its charter)

Delaware	04-2949533
(State or other jurisdiction of incorporation or organization)	(I.R.S. Employer Identification No.)

51 West 52nd Street, New York, New York 10019  
(212) 975-4321  
(Address and phone number of principal executive offices, including zip code)  
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CBS Corporation 2004 Long-Term Management Incentive Plan

(Full title of the plan)

Louis J. Briskman, Esq.  
Executive Vice President and General Counsel  
CBS Corporation, 51 West 52nd Street, New York, New York 10019  
(212) 975-4321  
(Name, address and telephone number of agent for service)  
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EXPLANATORY NOTE

CBS Corporation, a Delaware corporation (the "Registrant"), is filing with the Securities and Exchange Commission this Post-Effective Amendment No. 1 to its Registration Statement on Form S-8 (File No. 333-124172) (the "Registration Statement") as a result of the merger (the "Merger") of Viacom Merger Sub Inc., a Delaware corporation, with and into the Registrant on December 31, 2005, with the Registrant as the surviving corporation of the Merger. Upon completion of the Merger, the name of the Registrant was changed from "Viacom Inc." to "CBS Corporation." This Post-Effective Amendment No. 1 is filed to reflect (i) the change in the name of the Registrant, (ii) a reduction in the par value of the Registrant's Class B Common Stock registered under the Registration Statement from \$0.01 to \$0.001 per share and (iii) a change of the name of the "Viacom Inc. 2004 Long-Term Management Incentive Plan" to the "CBS Corporation 2004 Long-Term Management Incentive Plan" to reflect the change in name of the Registrant.

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SIGNATURES

Pursuant to the requirements of the Securities Act of 1933, the Registrant certifies that it has reasonable grounds to believe that it meets all of the requirements for filing on Form S-8 and has duly caused this Post-Effective Amendment No. 1 to Registration Statement No. 333-124172 on Form S-8 to be signed on its behalf by the undersigned, thereunto duly authorized, in the City of New York, State of New York, on the 10th day of July, 2006.

CBS CORPORATION

By: /s/ Angeline C. Straka

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Name: Angeline C. Straka  
Title: Senior Vice President, Deputy  
General Counsel and Secretary

Pursuant to the requirements of the Securities Act of 1933, this Post-Effective Amendment No. 1 to Registration Statement No. 333-124172 on Form S-8 has been signed by the following persons in the capacities indicated on the 10th day of July, 2006.

Signature	Title
* ----- Leslie Moonves	Director, President and Chief Executive Officer (Principal Executive Officer)
* ----- Fredric G. Reynolds	Executive Vice President and Chief Financial Officer (Principal Financial Officer)
/s/ Susan C. Gordon ----- Susan C. Gordon	Senior Vice President, Controller and Chief Accounting Officer (Principal Accounting Officer)
* ----- David R. Andelman	Director
* ----- Joseph A. Califano, Jr.	Director
* ----- William S. Cohen	Director

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\* Director  
-----  
Philippe P. Dauman

\* Director  
-----  
Charles K. Gifford

\* Director  
-----  
Bruce S. Gordon

\* Vice Chair and Director  
-----  
Shari Redstone

\* Executive Chairman and Director  
-----  
Sumner M. Redstone

\* Director  
-----  
Ann N. Reese

\* Director  
-----  
Judith A. Sprieser

\*By: /s/ Angeline C. Straka  
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Angeline C. Straka, Attorney-in-Fact July 10, 2006

Exhibit Index

Exhibit No.	Description of Document
4.1*	Amended and Restated Certificate of Incorporation of the Registrant (incorporated by reference to Exhibit 3(a) to the Annual Report on Form 10-K of the Registrant for the fiscal year ended December 31, 2005) (File No. 001-09553).
4.2*	Amended and Restated By-laws of the Registrant (incorporated by reference to Exhibit 3(b) to the Annual Report on Form 10-K of the Registrant for the fiscal year ended December 31, 2005) (File No. 001-09553).
4.3*	CBS Corporation 2004 Long-Term Management Incentive Plan (formerly named the Viacom Inc. 2004 Long-Term Management Incentive Plan) (as amended and restated as of May 25, 2006) (incorporated by reference to Annex B to the Registrant's Proxy Statement dated April 14, 2006) (File No. 001-09553).

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- 5\* Opinion of Michael D. Fricklas, Esq. as to the legality of the securities being registered.
- 23.1\* Consent of PricewaterhouseCoopers LLP.
- 23.2\* Consent of Michael D. Fricklas, Esq.
- 24\*\* Powers of Attorney.

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\* Previously filed or incorporated by reference in this Registration Statement.  
\*\* Filed herewith.