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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. 333-55346

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SECURITIES AND EXCHANGE COMMISSION  
Washington, D.C. 20549  
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POST-EFFECTIVE AMENDMENT NO. 2 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 2005 RSU Plan for Outside Directors  
Viacom Inc. 2000 Long-Term Management Incentive Plan  
Viacom Inc. 1997 Long-Term Management Incentive Plan  
CBS Corporation 2000 Stock Option Plan for Outside Directors

(Full title of the plans)

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. 2 to its Registration Statement on Form S-8 (File No. 333-55346) (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. 2 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

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from \$0.01 to \$0.001 per share, (iii) a change of the name of the "Viacom Inc. 2005 RSU Plan for Outside Directors" to the "CBS Corporation 2005 RSU Plan for Outside Directors" and the "Viacom Inc. 2000 Stock Option Plan for Outside Directors" to the "CBS Corporation 2000 Stock Option Plan for Outside Directors" to reflect the change in name of the Registrant and (iv) the removal of the BET Holdings II Inc. Restated Stock Option Agreement with Robert L. Johnson and the BET Holdings II Inc. Restated Stock Option Agreement with Debra L. Lee that were originally included on the Registration Statement.

SIGNATURES

Pursuant to the requirements of the Securities Act of 1993, 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. 2 to Registration Statement No. 333-55346 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. 2 to Registration Statement No. 333-55346 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

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\*  
----- Director  
William S. Cohen

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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

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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 2005 RSU Plan for Outside Directors (formerly named the Viacom Inc. 2005 RSU Plan for Outsider Directors) (as amended and restated as of May 25, 2006) (incorporated by reference to Annex D to the Registrant's Proxy Statement dated April 14, 2006).
- 4.4\* Viacom Inc. 2000 Long-Term Management Incentive Plan (as amended effective October 10, 2002 by the Amendment to the Registrant's Stock Option Plans) (as amended and restated through January 31, 2001) (incorporated by reference to Exhibit 10(d) to the Annual Report on Form 10-K of the Registrant for the fiscal year ended December 31, 2001) (File No. 001-09553) (incorporated by reference to Exhibit 10(bb) to the Annual Report on Form 10-K of the Registrant for the fiscal year ended December 31, 2002) (File No. 001-09553).
- 4.5\* Viacom Inc. 1997 Long-Term Management Incentive Plan (as amended and restated through May 25, 2000) (incorporated by reference to Exhibit B to the Registrant's Proxy Statement dated June 5, 2000 (File No. 001-09553)) (as amended effective October 10, 2002 by the Amendment to the Registrant's Stock Option Plans) (incorporated by reference to Exhibit 10(bb) to the Annual Report on Form 10-K of the Registrant for the fiscal year ended December 31, 2002) (File No. 001-09553).
- 4.6\* CBS Corporation 2000 Stock Option Plan for Outside Directors (formerly named the Viacom Inc. 2000 Stock Option Plan for Outside Directors) (as amended and restated as of May 25, 2006) (incorporated by reference to Annex C to the Registrant's Proxy Statement dated April 14, 2006) (File No. 001-09553).
- 5.1\* 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 KPMG LLP.
- 23.3\* 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.