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CBS CORP  
Form SC TO-C  
April 27, 2006

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

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SCHEDULE TO-C

Tender Offer Statement Under Section 14(d) (1) or 13(e) (1)  
of the Securities Exchange Act of 1934

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CBS CORPORATION  
(Name of Subject Company (Issuer))  
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CBS CORPORATION  
(Name of Filing Person-Issuer and Offeror)

Options to Purchase Class B Common Stock, Par Value \$0.001 Per Share  
(Title of Class of Securities)

124857202  
(CUSIP Number of Class of Securities)

Louis J. Briskman  
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  
person authorized to receive notices  
and communications on behalf of  
filing person)  
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Copy to:  
Linda E. Rappaport, Esq.  
Shearman & Sterling LLP  
599 Lexington Avenue  
New York, New York 10022  
(212) 848-4000

Calculation of Filing Fee

| Transaction valuation | Amount of filing fee |
|-----------------------|----------------------|
| -----                 | -----                |
| Not applicable*       | Not applicable*      |

\*A filing fee is not required in connection with this filing as it  
relates solely to preliminary communications made before the  
commencement of a tender offer.

[ ] Check box if any part of the fee is offset as provided by Rule 0-11(a) (2)  
and identify the filing with which the offsetting fee was previously paid.  
Identify the previous filing by registration statement number, or the Form  
or Schedule and the date of its filing.

Amount Previously Paid: Not applicable

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Form or Registration No.: Not applicable  
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Filing Party: Not applicable  
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Date Filed: Not applicable  
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[ ] Check the box if the filing relates solely to preliminary communications made before the commencement of a tender offer.

Check the appropriate boxes below to designate any transactions to which the statement relates:

- [ ] third-party tender offer subject to Rule 14d-1.
- [X] issuer tender offer subject to Rule 13e-4.
- [ ] going-private transaction subject to Rule 13e-3.
- [ ] amendment to Schedule 13D under Rule 13d-2.

Check the following box if the filing is a final amendment reporting the results of the tender offer: [ ]

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EXHIBIT INDEX

Exhibit  
No.  
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- 99.1 Letter to U.S. Employees Holding Options, dated April 27, 2006.
- 99.2 Letter to International Employees Holding Options, dated April 27, 2006.