### CBS CORP Form SC 13G May 24, 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. 1)\*

CBS Corporation

\_\_\_\_\_

(Name of Issuer)

Common Stock Class B

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\_\_\_\_\_

(Title of Class of Securities)

124857202

(CUSIP Number)

17 May 2011

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(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)

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\_\_\_\_\_

\_\_\_\_\_

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 Act (however, see the Notes.)

(Continued on following pages)

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CUSIP No	. 124857202		Schedule 13G		Page	2 of	5 Pages
1.	M&G Investm	ITIFICA	TION NO. OF ABOVE PERSON	NS (ENTITIE	S ONI	LY)	
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 OF			SOLE VOTING POWER 0				
SHARES BENEFICIALLY OWNED BY			SHARED VOTING POWER 4,309,200				
EACH REPORTING PERSON WITH	G	7.	SOLE DISPOTIVE POWER 0				
WIII			SHARED DISPOTIVE POWER 4,309,200				
9.	AGGREGATE A 4,309,200	MOUNT	BENEFICIALLY OWNED BY EA	ACH REPORTI	NG PE	ERSON	
10.		F AGGF	REGATE AMOUNT IN ROW (9)	EXCLUDES C	ERTAI		
	PERCENT OF CLASS REPRESENTED BY AMOUNT IN ROW 9 4.93%						
	TYPE OF REPORTING PERSON OO						

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Item 1(a). Name of Issuer:

CBS Corporation

Item 1(b). Address of Issuer's Principal Executive Offices:

51 West 52nd Street, New York, NY 10019, United States

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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 4,309,200 shares of the Issuer.
  - (b) Percent of Class: 4.93%
  - (c) Number of shares as to which such person has:

(iv)	shared power to dispose or to direct the disposition of	4,309,200
(iii)	sole power to dispose or to direct the disposition of	0
(ii)	shared power to vote or to direct the vote	4,309,200
( 1 )	sole power to vote of to direct the vote	
(i)	sole power to vote or to direct the vote	0

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Item 5.	Ownership If this st date hered	of the reporting person has more than five percent of th	Class. report the fact that as of the ceased to be the beneficial ne class of securities, check
	Yes.		
Item 6.	Ownership Person.	of More than Five Percent o	on Behalf of Another
	Not applic	able.	
Item 7.		tion and Classification of he Security Being Reported	
	Not applic	able.	
Item 8.	Identifica	tion and Classification of	Members of the Group.
	Not applic	cable.	
Item 9.	Notice of	Dissolution of Group.	
	Not Applic	able	

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# 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. "

#### 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 23rd, 2011