

OWNERSHIP INFORMATION

The separation of the former Viacom Inc. into two publicly-traded entities, CBS Corporation (formerly Viacom Inc.) and the new Viacom Inc. was completed on December 31, 2005.

CBS Corporation (“CBS”) is a publicly-traded company that is controlled by a single majority voting shareholder, NAIRI, Inc. (“NAIRI”), through its approximately 71% voting interest. NAIRI’s equity ownership interest represents approximately 6.53% of CBS’s total assets (as of October 30, 2006).

NAIRI is a wholly-owned subsidiary of National Amusements, Inc. (“NAI”). NAI is controlled by Sumner Redstone through the Sumner M. Redstone National Amusements Trust u/d/t dated 6/28/02 (“Sumner Redstone Trust”), which owns approximately 66 2/3% of the voting interest and approximately 18.62% of the total assets of NAI. Sumner Redstone, David Andelman, Phyllis Redstone, George Abrams, Norman I. Jacobs, Leonard L. Lewin and Philippe Dauman are the trustees of the Sumner Redstone Trust. Voting shares of the Sumner M. Redstone Trust are voted solely by Sumner Redstone until such time as his incapacity or death. Brent D. Redstone owns approximately 16 2/3% of the voting interest and approximately 4.66% of the total assets of NAI. The Shari Ellin Redstone Trust u/d/t October 19, 1999 (“Shari Redstone Trust”) owns approximately 16 2/3% of the voting interest and approximately 4.66% of the total assets of NAI. Sumner Redstone and Shari Redstone are the trustees of the Shari Redstone Trust.

Because CBS is controlled by a single majority voting shareholder, NAIRI, no minority ownership interests in CBS are attributable. On December 14, 2001, the Commission suspended the elimination of the single majority shareholder exemption for purposes of the broadcast and cable/MDS attribution rules pending the resolution of the Commission’s Further Notice of Proposed Rulemaking in CS Docket Nos. 98-82, 96-85, and MM Docket Nos. 92-264, 94-150, 92-51 and 87-154. *Review of the Commission’s Regulations Governing Attribution of Broadcast and Cable/MDS Interests*, FCC 01-353 (released December 14, 2001).

In addition, no person or entity holds more than 33% of the total assets (debt plus equity) of CBS. Therefore, no person or entity has an attributable interest in CBS under the Equity/Debt Plus (“EDP”) Rule. *See* 47 C.F.R. § 73.3555 Notes 2(b) and 2(f).

Information concerning the officers, directors and cognizable shareholders of NAIRI and NAI is set forth below.

NAIRI, Inc.

Name and Address	Citizenship	Position
NAIRI, Inc. c/o National Amusements, Inc. 200 Elm Street Dedham, MA 02026	U.S	N/A
Sumner M. Redstone 200 Elm Street Dedham, MA 02026	U.S.	Director and President
Shari Redstone ¹ 200 Elm Street Dedham, MA 02026	U.S.	Director and Executive Vice President
Jerome Magner 200 Elm Street Dedham, MA 02026	U.S.	Vice President, Treasurer
Richard J. Sherman 200 Elm Street Dedham, MA 02026	U.S.	Vice President, Assistant Secretary
Tilly Berman 200 Elm Street Dedham, MA 02026	U.S.	Secretary

¹ Shari Redstone is the daughter of Sumner and Phyllis Redstone

Name and Address	Citizenship	Position
Brent D. Redstone ¹ 200 Elm Street Dedham, MA 02026	U.S.	Director
Philippe P. Dauman 200 Elm Street Dedham, MA 02026	U.S.	Director
George S. Abrams 200 Elm Street Dedham, MA 02026	U.S.	Director
David R. Andelman 200 Elm Street Dedham, MA 02026	U.S.	Director
National Amusements, Inc. 200 Elm Street Dedham, MA 02026	U.S	N/A

¹ Brent Redstone is the son of Sumner and Phyllis Redstone.

National Amusements, Inc.

Name and Address	Citizenship	Position
National Amusements, Inc. 200 Elm Street Dedham, MA 02026	U.S	N/A
Sumner M. Redstone ² 200 Elm Street Dedham, MA 02026	U.S.	Director, Chairman of the Board and Chief Executive Officer
Shari Redstone ³ 200 Elm Street Dedham, MA 02026	U.S.	Director, President
Jerome Magner 200 Elm Street Dedham, MA 02026	U.S.	Vice President, Treasurer
Tilly Berman 200 Elm Street Dedham, MA 02026	U.S.	Secretary

² 66 2/3% of shares of National Amusements, Inc. are held by Sumner M. Redstone National Amusements Trust u/d/t dated 6/28/02; Sumner Redstone, David Andelman, Phyllis Redstone, George Abrams, Norman I. Jacobs, Leonard L. Lewin and Philippe Dauman Trustees. Voting shares are voted solely by Mr. Redstone until such time as his incapacity or death.

³ Shari Redstone is the daughter of Sumner and Phyllis Redstone. The stock is held by the Shari Ellin Redstone Trust u/d/t October 19, 1999, Sumner Redstone and Shari Redstone Trustees.

Name and Address	Citizenship	Position
Richard J. Sherman 200 Elm Street Dedham, MA 02026	U.S.	Vice President, Assistant Secretary
George S. Abrams ² 200 Elm Street Dedham, MA 02026	U.S.	Director
David R. Andelman ² 200 Elm Street Dedham, MA 02026	U.S.	Director
Philippe P. Dauman ² 200 Elm Street Dedham, MA 02026	U.S.	Director
Brent D. Redstone ⁴ 200 Elm Street Dedham, MA 02026	U.S.	Director

⁴ Brent Redstone is the son of Sumner and Phyllis Redstone.