



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

DIVISION OF  
CORPORATION FINANCE

July 6, 2015

Mr. Joseph R. Ianniello  
Chief Operating Officer  
CBS Corporation  
51 W. 52nd Street  
New York, NY 10019

**Re: CBS Corporation**  
**Form 10-K for the Fiscal Year Ended December 31, 2014**  
**Filed February 13, 2015**  
**File No. 1-09553**

Dear Mr. Ianniello:

We have completed our review of your filing. We remind you that our comments or changes to disclosure in response to our comments do not foreclose the Commission from taking any action with respect to the company or its filing and the company may not assert staff comments as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States. We urge all persons who are responsible for the accuracy and adequacy of the disclosure in the filing to be certain that the filing includes the information the Securities Exchange Act of 1934 and all applicable rules require.

Sincerely,

/s/ Robert S. Littlepage, for

Carlos Pacho  
Senior Assistant Chief Accountant

cc: Via E-Mail  
Lawrence Liding  
CBS