



DIVISION OF  
CORPORATION FINANCE

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

Mail Stop 3720

March 22, 2007

**VIA U.S. MAIL AND FAX (212) 975-6910**

Mr. Fredric G. Reynolds  
Executive Vice President and Chief Financial Officer  
CBS Corporation  
51 W. 52<sup>nd</sup> Street,  
New York, New York 10019

**Re: CBS Corporation  
Form 10-K for Fiscal Year Ended December 31, 2005  
Filed March 16, 2006  
File No. 1-09553**

Dear Mr. Reynolds:

We have completed our review of your Form 10-K and related filings and do not, at this time, have any further comments.

Sincerely,

Larry Spigel  
Assistant Director