FORM 4

UNITED STATES SECURITIES AND EXCHANGE COMMISSION

	Washingto	n, D.C. 20549	
STATEMENT	OF CHANGES	IN BENEFICIAL	OWNERSHIP

. 20549	OMB APPROVAL
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OMB Number: Estimated average burden hours per response: 0.5

Check this box if no longer subject to Section 16. Form 4 or Form 5 obligations may continue. See Instruction 1(b).

Filed pursuant to Section 16(a) of the Securities Exchange Act of 1934 or Section 30(h) of the Investment Company Act of 1940

1. Name and Address of Reporting Person* REDSTONE SHARI (Last) (First) (Middle) 51 WEST 52ND STREET (Street) NEW YORK NY 10019					2. Issuer Name and Ticker or Trading Symbol CBS CORP [CBS, CBS.A] 3. Date of Earliest Transaction (Month/Day/Year) 01/01/2014 4. If Amendment, Date of Original Filed (Month/Day/Year)								5. Relationship of Reporting Person(s) to Issuer (Check all applicable) X Director 10% Owner X Officer (give title Other (specify below) Vice Chair 6. Individual or Joint/Group Filing (Check Applicable Line)				
(City)			(Zip)	-							X Form filed by One Reporting Person Form filed by More than One Reporting Person						
Table I - Non-Deriva 1. Title of Security (Instr. 3) 2. Transac Date (Month/Date)				saction	2A. Deemed Execution Date,		3. Transact Code (In 8)	tion I	4. Securities Acquired (A Disposed Of (D) (Instr. 3, 5)		ired (A) onstr. 3, 4	or and	5. Amount of Securities Beneficially Owned Following Reported		6. Ownership Form: Direct (D) or Indirect (I) (Instr. 4)	7. Nature of Indirect Beneficial Ownership (Instr. 4)	
(e.g 1. Title of Derivative Conversion Date Security or Exercise (Month/Day/Year) if any		(e.g., 3A. Deemed Execution Date,	4. Transa	uts, calls, warrants 4. 5. Number of Orde (Instr. Derivative		uired, Disposed of, s, options, converti 6. Date Exercisable and Expiration Date (Month/Day/Year)						9. Number of derivative Securities Beneficially Owned Following Reported Transaction ((Instr. 4)	10. Ownership Form: Direct (D) or Indirect (I) (Instr. 4)	11. Nature of Indirect Beneficial Ownership (Instr. 4)			
				Code	v	(A)	(D)	Date Exercisable		iration e	Title	Amoun or Numbe of Shares	r				
Phantom Class A Common Stock Units	(1)	01/01/2014		A		215		(1)		(1)	CBS Class A common stock	215	\$63	3.64	10,495	D	
Phantom Class B Common Stock Units	(1)	01/01/2014		A		215		(1)		(1)	CBS Class B common stock	215	\$63	3.74	10,538	D	

Explanation of Responses:

1. Reporting Person has elected to defer payment of Board/Committee fees, as applicable, pursuant to the Issuer's deferred compensation arrangement for directors. Deferred amounts (including any cash dividends credited during the previous quarter) are deemed invested quarterly in the number of Phantom Common Stock Units equal to the number of shares of Class A and Class B Common Stock that such amounts would have purchased when converted. Phantom Common Stock Units are paid out after the Director's retirement from the Board and are settled in cash.

> /s/ Angeline C. Straka, 01/03/2014 Attorney-in-fact

** Signature of Reporting Person Date

Reminder: Report on a separate line for each class of securities beneficially owned directly or indirectly.

- * If the form is filed by more than one reporting person, see Instruction 4 (b)(v).
- ** Intentional misstatements or omissions of facts constitute Federal Criminal Violations See 18 U.S.C. 1001 and 15 U.S.C. 78ff(a).

Note: File three copies of this Form, one of which must be manually signed. If space is insufficient, see Instruction 6 for procedure.

Persons who respond to the collection of information contained in this form are not required to respond unless the form displays a currently valid OMB Number.