

**STATEMENT OF CHANGES IN BENEFICIAL OWNERSHIP**

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

OMB APPROVAL	
OMB Number:	3235-0287
Estimated average burden hours per response:	0.5

1. Name and Address of Reporting Person* <u>Straka Angeline C</u>  (Last) (First) (Middle) 51 WEST 52ND STREET  (Street) NEW YORK NY 10019  (City) (State) (Zip)	2. Issuer Name and Ticker or Trading Symbol <u>CBS CORP [ CBS, CBS.A ]</u>	5. Relationship of Reporting Person(s) to Issuer (Check all applicable)  Director 10% Owner <input checked="" type="checkbox"/> Officer (give title below) Other (specify below) <u>SVP, Deputy GC and Secretary</u>
	3. Date of Earliest Transaction (Month/Day/Year) <u>02/20/2014</u>	
4. If Amendment, Date of Original Filed (Month/Day/Year)		

**Table I - Non-Derivative Securities Acquired, Disposed of, or Beneficially Owned**

1. Title of Security (Instr. 3)	2. Transaction Date (Month/Day/Year)	2A. Deemed Execution Date, if any (Month/Day/Year)	3. Transaction Code (Instr. 8)		4. Securities Acquired (A) or Disposed Of (D) (Instr. 3, 4 and 5)			5. Amount of Securities Beneficially Owned Following Reported Transaction(s) (Instr. 3 and 4)	6. Ownership Form: Direct (D) or Indirect (I) (Instr. 4)	7. Nature of Indirect Beneficial Ownership (Instr. 4)
			Code	V	Amount	(A) or (D)	Price			
CBS Class B common stock	02/20/2014		A <sup>(1)</sup>		1,197	A	\$0.0000 <sup>(2)</sup>	26,985	D	
CBS Class B common stock	02/20/2014		F		494	D	\$65.91	26,491	D	
CBS Class B common stock								315	I	By 401(k)

**Table II - Derivative Securities Acquired, Disposed of, or Beneficially Owned (e.g., puts, calls, warrants, options, convertible securities)**

1. Title of Derivative Security (Instr. 3)	2. Conversion or Exercise Price of Derivative Security	3. Transaction Date (Month/Day/Year)	3A. Deemed Execution Date, if any (Month/Day/Year)	4. Transaction Code (Instr. 8)		5. Number of Derivative Securities Acquired (A) or Disposed of (D) (Instr. 3, 4 and 5)		6. Date Exercisable and Expiration Date (Month/Day/Year)		7. Title and Amount of Securities Underlying Derivative Security (Instr. 3 and 4)	8. Price of Derivative Security (Instr. 5)	9. Number of derivative Securities Beneficially Owned Following Reported Transaction(s) (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	Expiration Date						Title
Employee Stock Option (right to buy) <sup>(3)</sup>	\$65.91	02/20/2014		A		12,616		02/20/2015 <sup>(4)</sup>	02/20/2022	CBS Class B common stock	12,616	\$0.0000 <sup>(3)</sup>	12,616	D	
Restricted Share Units <sup>(5)</sup>	<sup>(6)</sup>	02/20/2014		A <sup>(7)</sup>		3,594		02/12/2015 <sup>(6)</sup>	<sup>(6)</sup>	CBS Class B common stock	3,594	\$0.0000 <sup>(5)</sup>	3,594	D	
Restricted Share Units <sup>(5)</sup>	<sup>(8)</sup>	02/20/2014		A		2,617		02/20/2014 <sup>(8)</sup>	<sup>(8)</sup>	CBS Class B common stock	2,617	\$0.0000 <sup>(5)</sup>	2,617	D	

**Explanation of Responses:**

- Acquired in connection with the vesting of performance based restricted share units granted on February 12, 2013.
- On February 20, 2014, the closing price of the CBS Class B Common stock on the NYSE was \$65.91.
- Right to buy under Issuer's long term incentive plan.
- This option vests in four equal annual installments beginning on February 20, 2015.
- Granted under the Issuer's long term incentive plan.
- These Restricted Share Units (RSUs) vest in three equal annual installments and are settled by delivery of a corresponding number of the Issuer's shares upon vesting.
- On February 20, 2014, the performance target associated with these RSUs was certified as having been achieved.
- These Restricted Share Units vest in four equal annual installments and are settled by delivery of a corresponding number of the Issuer's shares upon vesting.

/s/ Angeline C. Straka

02/21/2014

\*\* 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.