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April 20, 2012

Via EDGAR

Ms. Kathryn T. Jacobson
Senior Staff Accountant
Division of Corporation Finance
Securities and Exchange Commission
100 F Street, N.E.
Washington, D.C. 20549

CBS Corporation
SEC Comment Letter dated April 13, 2012

Dear Ms. Jacobson:

By this letter, I am confirming on behalf of our client, CBS Corporation (the "Company"), our conversation from yesterday pursuant to which we informed you that the Company intends to file its response to the above-referenced comment letter received from the staff of the Securities and Exchange Commission on May 11, 2012.

If you have any questions concerning the foregoing, please do not hesitate to contact me at the telephone number appearing above.

Very truly yours,

/s/ Stephen T. Giove

Stephen T. Giove
Partner

cc: Angeline C. Straka, Esq./CBS Corporation

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