

October 18, 2018

Joseph R. Ianniello
President and Chief Executive Officer
CBS Corporation
51 W. 52nd Street
New York, NY 10019

Re: CBS Corporation
Form 10-K for the Fiscal Year Ended December 31, 2017
Filed February 20, 2018
Form 10-Q for the Period Ended June 30, 2018
Filed August 2, 2018
File No. 001-09553

Dear Mr. Ianniello:

We have completed our review of your filings. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Sincerely,

Division of

Office of

Corporation Finance

Telecommunications