

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
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1. Name and Address of Reporting Person* <u>REDSTONE SUMNER M</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) <input checked="" type="checkbox"/> Director <input checked="" type="checkbox"/> 10% Owner Officer (give title below) Other (specify below)
	3. Date of Earliest Transaction (Month/Day/Year) 11/23/2016	
		6. Individual or Joint/Group Filing (Check Applicable Line) <input checked="" type="checkbox"/> Form filed by One Reporting Person <input type="checkbox"/> Form filed by More than One Reporting Person

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 A common stock	11/23/2016		c ⁽¹⁾		128,300	D	\$0.0000 ⁽¹⁾	29,882,599	I	By NAI, NAI EH and NAI AH. ⁽²⁾
CBS Class B common stock	11/23/2016		c ⁽¹⁾		128,300	A	\$0.0000 ⁽¹⁾	9,372,100	I	By NAI, NAI EH and NAI AH. ⁽³⁾
CBS Class B common stock	11/23/2016		G	V	128,300	D	\$0.0000 ⁽⁴⁾	9,243,800	I	By NAI, NAI EH and NAI AH. ⁽³⁾
CBS Class A common stock								40	D	
CBS Class B common stock								202,493	D	

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					

1. Name and Address of Reporting Person*
REDSTONE SUMNER M
 (Last) (First) (Middle)
 51 WEST 52ND STREET
 (Street)
 NEW YORK NY 10019
 (City) (State) (Zip)

1. Name and Address of Reporting Person*
NATIONAL AMUSEMENTS INC /MD/
 (Last) (First) (Middle)
 846 UNIVERS

(Street)	NORWOOD	MA	02062
(City)	(State)	(Zip)	

Explanation of Responses:

1. Shares of Class A Common Stock were converted to shares of Class B Common Stock on a one-to-one basis for no consideration pursuant to the terms of the Class A Common Stock under the Issuer's Amended and Restated Certificate of Incorporation.
2. Of these securities, (i) 21,351,472 shares are owned directly by National Amusements, Inc. (NAI); (ii) 8,251,064 shares are owned directly by NAI Entertainment Holdings LLC (NAI EH); and (iii) 280,063 shares are owned by NAI Asset Holdings LLC (NAI AH). NAI EH and NAI AH are each wholly-owned subsidiaries of NAI. The shares owned directly by NAI EH and NAI AH may also be deemed to be beneficially owned by NAI, and such shares, as well as the shares owned directly by NAI, may also be deemed to be beneficially owned by Sumner M. Redstone, who is the controlling stockholder of NAI.
3. Of these securities, (i) 5,800,000 shares are owned directly by NAI EH and (ii) 3,443,800 shares are owned directly by NAI AH. The shares owned directly by NAI EH and NAI AH may also be deemed to be beneficially owned by NAI, and such shares may also be deemed to be beneficially owned by Sumner M. Redstone, who is the controlling stockholder of NAI.
4. Bona fide gifts by National Amusements Inc. to charitable foundations for no consideration.

Remarks:

smr2016-ex24.txt

/s/ Jonathan H. Anshell,
Attorney-in-fact 11/28/2016

By: Tad Jankowski, Vice
President 11/28/2016

** 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.

POWER OF ATTORNEY

KNOW ALL PERSONS BY THESE PRESENTS, that I, the undersigned, a director and/or officer of CBS Corporation, a Delaware corporation (the "Company"), hereby constitute and appoint Lawrence P. Tu, Jonathan Anschell, Matthew D. Morgeson and Kimberly D. Pittman, and each of them, my true and lawful attorneys-in-fact and agents, with full power to act, together or each without the other, for me and in my name, place and stead, in any and all capacities, to execute and file for and on behalf of the undersigned (i) any reports on Forms 3, 4 and 5 (including any amendments thereto and any successors to such Forms) with respect to ownership of securities of the Company, that the undersigned may be required to file with the U.S. Securities and Exchange Commission in accordance with Section 16(a) of the Securities Exchange Act of 1934 and the rules thereunder and (ii) any other documents necessary or appropriate to obtain codes and passwords enabling the undersigned to file such reports electronically.

The undersigned acknowledges that the foregoing attorney-in-fact, in serving in such capacity at the request of the undersigned, is not assuming, nor is the Company assuming, any of the undersigned's responsibilities to comply with Section 16 of the Securities Exchange Act of 1934. The Company will use all reasonable efforts to apprise the undersigned of applicable filing requirements for Section 16 purposes.

This Power of Attorney shall remain in full force and effect until the undersigned is no longer required to file Forms 3, 4 and 5 with respect to the undersigned's holdings and transactions in securities issued by the Company, unless earlier revoked by the undersigned in a signed writing delivered to the foregoing attorney-in-fact. This Power of Attorney also serves to revoke and replace as of the date hereof, any prior Power of Attorney executed by the undersigned with respect to the ownership of securities of the Company.

IN WITNESS WHEREOF, the undersigned has caused this Power of Attorney to be executed as of this 25th day of January 2016.

Signature: /s/ Sumner Redstone

Print Name: Sumner M. Redstone

/s/ David Andelman

Witness David R. Andelman