FORM 4

UNITED STATES SECURITIES AND EXCHANGE COMMISSION

Washington, D.C. 20549

STATEMENT	OF CHANGES	IN BENEFICIAL	OWNERSHIP

OMB APPROVAL

OMB Number: 3235-0287

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* <u>Ambrosio Anthony G</u>						2. Issuer Name and Ticker or Trading Symbol CBS CORP [CBS, CBS.A]							(Che	5. Relationship of Reporting Person(s) to Issuer (Check all applicable) Director 10% Owner Officer (give title Other (specify					
(Last) 51 WES	(F Γ 52ND ST	*	(Middle)			3. Date of Earliest Transaction (Month/Day/Year) 02/23/2014								below)		below) sef Admin & HR Ofcr			
(Street) NEW YO	ORK N	Y	10019		4. If	4. If Amendment, Date of Original Filed (Month/Day/Year)								6. Individual or Joint/Group Filing (Check Applicable Line) X Form filed by One Reporting Person Form filed by More than One Reporting					
(City)	(S	tate)	(Zip)											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) of Disposed Of (D) (Instr. 3, 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	Transacti				,		
CBS Clas	s B commo	on stock		02/23	/2014				M		19,011	A	\$0 ⁽¹⁾	100,	244		D		
CBS Clas	ss B commo	on stock		02/23/	/2014				M		11,374	A	\$0 ⁽¹⁾	111,	618		D		
	ss B commo			02/23/				M		8,406	A	\$0 ⁽¹⁾		120,024					
CBS Clas	ss B commo	on stock		02/23/	/2014	+			F		20,126	D	\$66.06	99,	898		D		
CBS Class B common stock												4,973				3y 101(k)			
CBS Class B common stock												1.4598			I	By Custodian For Child			
CBS Class B common stock												21,281			I 1	By Family Frust # 2			
CBS Class B common stock												21,352			I 1	By Family Frust #1			
CBS Class B common stock											19,867				Family Frust #3				
			Table II								osed of, o			Owned			,		
1. Title of Derivative Security (Instr. 3)	of 2. 3. Transaction Jake Execution Date Execution Date if any		ed A	i. Fransaction Code (Instr.		5. Number on of		options, convertil 6. Date Exercisable and Expiration Date (Month/Day/Year)		sable and	7. Title and Amount of Securities		8. Price of Derivative Security (Instr. 5)	9. Numb derivativ Securitie Beneficia Owned Followin Reporter Transact (Instr. 4)	re es ally g d tion(s)	10. Ownership Form: Direct (D) or Indirect (I) (Instr. 4)	11. Nature of Indirect Beneficial Ownership (Instr. 4)		
					Code	v	(A)	(D)	Date Exercisa	ble	Expiration Date	Title	Amount or Number of Shares						
Restricted Share Units ⁽²⁾	(3)	02/23/2014			М			19,011	02/23/20	11 ⁽³⁾	(3)	CBS Class B common stock	19,011	\$0.0000	0.000	00	D		
Restricted Share Units ⁽²⁾	(4)	02/23/2014			М			11,374	02/23/20	02/23/2012 ⁽⁴⁾		CBS Class B common stock	11,374	\$0.0000	\$0.0000 11,374		D		
Restricted Share Units ⁽²⁾	(5)	02/23/2014			М			8,406	02/23/20	13 ⁽⁵⁾	(5)	CBS Class B common stock	8,406	\$0.0000	16,8	15	D		

Explanation of Responses:

- 1. On February 21, 2014, the last preceding business day, the closing price of the CBS Class B common stock on the NYSE was \$66.06.
- 2. Granted under the Issuer's long term incentive plan.
- 3. The Restricted Share Units vest in four equal annual installments beginning on February 23, 2011 and are settled by delivery of a corresponding number of the Issuer's shares upon vesting.

4. The Restricted Share Units vest in four equal annual installments beginning on February 23, 2012 and are settled by delivery of a corresponding number of the Issuer's shares upon vesting.

5. The Restricted Share Units vest in four equal annual installments beginning on February 23, 2013 and are settled by delivery of a corresponding number of the Issuer's shares upon vesting.

/s/ Anthony G. Ambrosio

02/24/2014

** 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.