



DIVISION OF
CORPORATION FINANCE

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549

Mail Stop 3720

April 29, 2008

VIA U.S. MAIL AND FAX (212) 975-6910

Mr. Fredric G. Reynolds
Executive Vice President and Chief Financial Officer
CBS Corporation
51 W. 52nd Street,
New York, New York 10019

**Re: CBS Corporation
Form 10-K for Fiscal Year Ended December 31, 2007
Filed February 28, 2008
File No. 1-09553**

Dear Mr. Reynolds:

We have completed our review of your Form 10-K and related filings and do not, at this time, have any further comments.

Sincerely,

Larry Spigel
Assistant Director