## FORM 4

obligations may continue. See Instruction 1(b).

Check this box if no longer subject to Section 16. Form 4 or Form 5

## UNITED STATES SECURITIES AND EXCHANGE COMMISSION

Washington, D.C. 20549

STATEMENT	OF	CHANG

## ES IN BENEFICIAL OWNERSHIP

OMB APPROVAL OMB Number: Estimated average burden hours per response: 0.5

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*  ANDELMAN DAVID R				2. Issuer Name and Ticker or Trading Symbol  CBS CORP [ CBS, CBS.A ]									Check all		,			
(Last) 51 WES	(Fi Γ 52ND ST	,	Middle)		3. Date of Earliest Transaction (Month/Day/Year) 10/01/2013									office elow	r (give title /)	Other ( below)	specify	
(Street) NEW YO			10019 Zip)		4. If	4. If Amendment, Date of Original Filed (Month/Day/Year)								. Individual or Joint/Group Filing (Check Applicable ine)  X Form filed by One Reporting Person Form filed by More than One Reporting Person				
		Tab	e I - Non-D	Deriva	ative	Sec	uritie	es Ad	cquired, [	Disp	osed	of, or B	enefici	ally Ov	vne	d		
1. Title of Security (Instr. 3)  2. Trans. Date (Month/II				ate	action 2A. Deemed Execution Date oay/Year) if any (Month/Day/Yea		Code (Instr.					and Secur Benef Owne		ies F cially ( Following (	6. Ownership Form: Direct (D) or Indirect (I) (Instr. 4)	7. Nature of Indirect Beneficial Ownership		
								Code	v	Amount	t (A) or (D) Pri		Tra	Reported Transaction(s) (Instr. 3 and 4)			(Instr. 4)	
		Ta	able II - Dei (e.g						uired, Dis						ed			
1. Title of Derivative Security (Instr. 3)	2. Conversion or Exercise Price of Derivative Security	3. Transaction Date (Month/Day/Year)	3A. Deemed Execution Dat if any (Month/Day/Ye	te, Transaction Code (Instr. 5. Number Derivative			mber rative rities ired r osed )	6. Date Exercisable and Expiration Date (Month/Day/Year)  (Month/Day/Year)  7. Title and Amount of Securities Underlying Derivative Security (I and 4)			nd of s ng	8. Price Derivat Securit	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)		
				С	ode	v	(A)	(D)	Date Exercisable		piration te	Title	Amount or Number of Shares					
Phantom Class A Common Stock Units	(1)	10/01/2013			A		285		(1)		(1)	CBS Class A common stock	285	\$55.7	7	23,158	D	
Phantom Class B Common Stock Units	(1)	10/01/2013			A		285		(1)		(1)	CBS Class B common stock	285	\$55.7	6	23,270	D	

## **Explanation of Responses:**

1. Reporting Person has elected to defer payment of Board/Committee fees, as applicable, pursuant to the Issuer's deferred compensation arrangement for directors. Deferred amounts (including any cash dividends credited during the previous quarter) are deemed invested quarterly in the number of Phantom Common Stock Units equal to the number of shares of Class A and Class B Common Stock that such amounts would have purchased when converted. Phantom Common Stock Units are paid out after the Director's retirement from the Board and are settled in cash.

> /s/ David R. Andelman 10/02/2013

\*\* Signature of Reporting Person Date

Reminder: Report on a separate line for each class of securities beneficially owned directly or indirectly.

- $^{\star}$  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.