

**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>MOONVES LESLIE</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 10% Owner <input checked="" type="checkbox"/> Officer (give title below) Other (specify below) <b>President &amp; CEO</b>
	3. Date of Earliest Transaction (Month/Day/Year) 02/23/2014	
	4. If Amendment, Date of Original Filed (Month/Day/Year)	

**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 B common stock	02/23/2014		M		65,104	A	\$0.0000 <sup>(1)</sup>	65,104	I	By Family Trust E
CBS Class B common stock	02/23/2014		F		35,970	D	\$66.06	29,134	I	By Family Trust E
CBS Class B common stock	02/23/2014		M		50,951	A	\$0.0000 <sup>(1)</sup>	50,951	I	By Family Trust F
CBS Class B common stock	02/23/2014		F		28,151	D	\$66.06	22,800	I	By Family Trust F
CBS Class B common stock								1,262,196	D	
CBS Class B common stock								4,353	I	By 2008 Trust II
CBS Class B common stock								233,810	I	By 2010 Trust II
CBS Class B common stock								1,966	I	By 401(k)
CBS Class B common stock								154,792	I	By Family Trust B
CBS Class B common stock								51,800	I	By Family Trust G
CBS Class B common stock								75,083	I	By Family Trust H
CBS Class B common stock								16,397	I	By Family Trust I
CBS Class B common stock								271	I	By IRA
CBS Class B common stock								1,976	I	By Spouse
CBS Class B common stock								2,635	I	By Spouse - 401(k) Plan

**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	Title	Amount or Number of Shares				
Restricted Share Units <sup>(2)</sup>	\$0.0000 <sup>(3)</sup>	02/23/2014		M			65,104	02/23/2014	(3)	CBS Class B common stock	65,104	\$0.0000	0.0000	I	By Family Trust E <sup>(4)</sup>
Restricted Share Units <sup>(2)</sup>	\$0.0000 <sup>(5)</sup>	02/23/2014		M			50,951	02/23/2014 <sup>(5)</sup>	(5)	CBS Class B common stock	50,951	\$0.0000	50,951	I	By Family Trust F <sup>(4)</sup>

**Explanation of Responses:**

- 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.
- Granted under the Issuer's long term incentive plan.
- These Restricted Share Units are settled by delivery of a corresponding number of the Issuer's shares upon vesting.
- Reflects that Reporting Person has assigned these Restricted Share Units to family trusts.
- These Restricted Share Units vest in two equal annual installments and are settled by delivery of a corresponding number of the Issuer's shares upon vesting.

/s/ Leslie Moonves

02/25/2014

\*\* 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.**