



DIVISION OF  
CORPORATION FINANCE

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

October 10, 2018

Joseph R. Ianniello  
President and Chief Executive Officer  
CBS Corporation  
51 W. 52nd Street  
New York, NY 10019

**Re: CBS Corporation**  
**Preliminary Information Statement on Schedule 14C**  
**Filed September 21, 2018**  
**File No. 001-09553**

Dear Mr. Ianniello:

We have completed our review of your filing. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Sincerely,

Division of Corporation Finance  
Office of Telecommunications