



DIVISION OF  
CORPORATION FINANCE

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

October 21, 2019

Laura Franco  
Executive Vice President, General Counsel  
CBS Corporation  
51 West 52nd Street  
New York, New York 10019

**Re: CBS Corporation**  
**Registration Statement on Form S-4**  
**Filed October 17, 2019**  
**File No. 333-234238**

Dear Ms. Franco:

This is to advise you that we have not reviewed and will not review your registration statement.

Please refer to Rule 461 regarding requests for acceleration. 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.

Please contact Mitchell Austin, Staff Attorney, at (202) 551-3574 or, in his absence, Jan Woo, Legal Branch Chief, at (202) 551-3453 with any questions.

Sincerely,

Division of Corporation Finance  
Office of Technology

cc: Kenneth A. Lefkowitz, Esq.