

INITIAL STATEMENT OF BENEFICIAL OWNERSHIP OF SECURITIES

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: 3235-0104
Estimated average burden hours per response: 0.5

1. Name and Address of Reporting Person* <u>Liding Lawrence</u> (Last) (First) (Middle) <u>51 WEST 52ND STREET</u> (Street) <u>NEW YORK NY 10019</u> (City) (State) (Zip)	2. Date of Event Requiring Statement (Month/Day/Year) <u>10/06/2011</u>	3. Issuer Name and Ticker or Trading Symbol <u>CBS CORP [CBS, CBS.A]</u>	4. Relationship of Reporting Person(s) to Issuer (Check all applicable) Director 10% Owner <input checked="" type="checkbox"/> Officer (give title below) Other (specify below) <u>SVP, Controller and CAO</u>	5. If Amendment, Date of Original Filed (Month/Day/Year) 6. Individual or Joint/Group Filing (Check Applicable Line) <input checked="" type="checkbox"/> Form filed by One Reporting Person Form filed by More than One Reporting Person
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Table I - Non-Derivative Securities Beneficially Owned

1. Title of Security (Instr. 4)	2. Amount of Securities Beneficially Owned (Instr. 4)	3. Ownership Form: Direct (D) or Indirect (I) (Instr. 5)	4. Nature of Indirect Beneficial Ownership (Instr. 5)
CBS Class B common stock	4,391	D	
CBS Class B common stock	2,457	I	By 401(k)

Table II - Derivative Securities Beneficially Owned (e.g., puts, calls, warrants, options, convertible securities)

1. Title of Derivative Security (Instr. 4)	2. Date Exercisable and Expiration Date (Month/Day/Year)		3. Title and Amount of Securities Underlying Derivative Security (Instr. 4)		4. Conversion or Exercise Price of Derivative Security	5. Ownership Form: Direct (D) or Indirect (I) (Instr. 5)	6. Nature of Indirect Beneficial Ownership (Instr. 5)
	Date Exercisable	Expiration Date	Title	Amount or Number of Shares			
Employee Stock Option (right to buy) ⁽¹⁾	02/24/2012 ⁽²⁾	02/24/2017	CBS Class B common stock	8,779	5.2	D	
Employee Stock Option (right to buy) ⁽¹⁾	03/01/2012 ⁽³⁾	03/01/2018	CBS Class B common stock	9,072	13.43	D	
Employee Stock Option (right to buy) ⁽¹⁾	03/01/2012 ⁽⁴⁾	03/01/2019	CBS Class B common stock	5,928	23.19	D	
Restricted Share Units ⁽⁵⁾	02/23/2012 ⁽⁶⁾	(6)	CBS Class B common stock	9,324	(6)	D	
Restricted Share Units ⁽⁵⁾	02/24/2012 ⁽⁷⁾	(7)	CBS Class B common stock	4,543	(7)	D	
Restricted Share Units ⁽⁵⁾	02/29/2012	(8)	CBS Class B common stock	940	(8)	D	
Class B Phantom Common Stock Units	(9)	(9)	CBS Class B common stock	338	(9)	I	By Excess 401(k)

Explanation of Responses:

1. Right to buy under Issuer's long term incentive plan.
2. One third of these options are vested. The remaining options will vest in two equal annual installments beginning on February 24, 2012.
3. One quarter of these options are vested. The remaining options will vest in three equal annual installments beginning on March 1, 2012.
4. These options vest in four equal annual installments beginning on March 1, 2012.
5. Granted under the Issuer's long term incentive plan.
6. The Restricted Share Units (RSUs) vest as follows: 2,878 RSUs on each of 2/23/2012, 2/23/2013 and 2/23/2014 and 690 RSUs on 2/23/2015. The RSUs are settled by delivery of a corresponding number of the Issuer's shares upon vesting.
7. The Restricted Share Units will vest in two equal annual installments beginning on February 24, 2012 and are settled by delivery of a corresponding number of the Issuer's shares upon vesting.
8. The Restricted Share Units are settled by delivery of a corresponding number of the Issuer's shares upon vesting.
9. Phantom common stock units are payable in cash following the Reporting Person's retirement or other termination of service pursuant to the Issuer's Excess 401(k) Plan for Designated Senior Executives. Each CBS Corporation Class A Phantom common stock unit is the economic equivalent of one share of CBS Corporation Class A common stock and each CBS Corporation Class B Phantom common stock unit is the economic equivalent of one share of CBS Corporation Class B common stock.

Remarks:

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/s/ Lawrence Liding 10/13/2011
** Signature of Reporting Person Date

****** 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.

POWER OF ATTORNEY

KNOW ALL PERSONS BY THESE PRESENTS, that I, the undersigned officer of CBS Corporation, a Delaware corporation (the "Company"), hereby constitute and appoint Louis J. Briskman and Angeline C. Straka, and each of them, my true and lawful attorneys-in-fact and agents, with full power to act, together or each without the other, for me and in my name, place and stead, in any and all capacities, to execute and file for and on behalf of the undersigned (i) any reports on Forms 3, 4 and 5 (including any amendments thereto and any successors to such Forms) with respect to ownership of securities of the Company, that the undersigned may be required to file with the U.S. Securities and Exchange Commission in accordance with Section 16(a) of the Securities Exchange Act of 1934 and the rules thereunder and (ii) any other documents necessary or appropriate to obtain codes and passwords enabling the undersigned to file such reports electronically.

The undersigned acknowledges that the foregoing attorney-in-fact, in serving in such capacity at the request of the undersigned, is not assuming, nor is the Company assuming, any of the undersigned's responsibilities to comply with Section 16 of the Securities Exchange Act of 1934. The Company will use all reasonable efforts to apprise the undersigned of applicable filing requirements for Section 16 purposes.

This Power of Attorney shall remain in full force and effect until the undersigned is no longer required to file Forms 3, 4 and 5 with respect to the undersigned's holdings and transactions in securities issued by the Company, unless earlier revoked by the undersigned in a signed writing delivered to the foregoing attorney-in-fact. This Power of Attorney revokes and replaces any prior Power of Attorney executed by the undersigned with respect to the ownership of securities of the Company.

IN WITNESS WHEREOF, the undersigned has caused this Power of Attorney to be executed as of this 11th day of October 2011.

Signature: /s/ Lawrence Liding

Print Name: Lawrence Liding