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September 21, 2006

Via EDGAR  
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Kathryn T. Jacobson  
Staff Accountant  
Division of Corporation Finance  
Securities and Exchange Commission  
100 F Street, N.E.  
Mail Stop 3720  
Washington, D.C. 20549

CBS Corporation  
SEC Comment Letter dated September 7, 2006  
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Dear Ms. Jacobson

By this letter, I am confirming on behalf of our client, CBS Corporation (the "Company"), our conversation from earlier this week pursuant to which we agreed that the Company has until October 4, 2006 to respond to the above-referenced comment letter received from the staff of the Securities and Exchange Commission. As we discussed, the Company has been actively preparing its response to the comment letter and requested the additional time in order to complete the review of its response.

If you have any questions concerning the foregoing, please do not hesitate to contact me at the telephone number appearing above.

Very truly yours,

/s/ Stephen T. Giove

Stephen T. Giove  
Partner

STG/mo