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FORM 4

UNITED STATES SECURITIES AND EXCHANGE COMMISSION

Washington, D.C. 20549

Check this box if no longer subject to
Section 16. Form 4 or Form 5
obligations may continue. See
Instruction 1(b).

STATEMENT OF CHANGES IN BENEFICIAL OWNERSHIP

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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Estimated average burden	

1. Name and Address of Reporting Person* Tu Lawrence (Last) (First) (Middle) 51 WEST 52ND STREET			2. Issuer Name and Ticker or Trading Symbol <u>CBS CORP</u> [CBS, CBS.A] 3. Date of Earliest Transaction (Month/Day/Year) 04/03/2018		ationship of Reporting Person(s) to Issuer k all applicable) Director 10% Owner Officer (give title Other (specify below) below) Sr.EVP, Chief Legal Officer					
(Street) NEW YORK (City)	NY (State)	10019 (Zip)	4. If Amendment, Date of Original Filed (Month/Day/Year)	6. Indiv Line) X	idual or Joint/Group Filing Form filed by One Repo Form filed by More than Person	orting Person				
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. Transa Code (8)	4. Securities Acquired (A) or Disposed Of (D) (Instr. 3, 4 and 5)				5. Amount of Securities Beneficially Owned Following	6. Ownership Form: Direct (D) or Indirect (I) (Instr. 4)	7. Nature of Indirect Beneficial Ownership
			Code V Amount (A) or Price		Price	Reported Transaction(s) (Instr. 3 and 4)		(Instr. 4)		
CBS Class B common stock	04/03/2018		М		66	Α	\$0 ⁽¹⁾	19,523	D	
CBS Class B common stock	04/03/2018		F		33	D	\$52.86	19,490	D	
CBS Class B common stock								188	Ι	By 401(k)

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. Transa Code (8)		of		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 ⁽²⁾	(3)	04/02/2018		A	v	271		04/02/2019 ⁽³⁾	(3)	CBS Class B common stock	271	\$0.0000 ⁽²⁾	271	D	
Restricted Share Units ⁽²⁾	(4)	04/03/2018		М			66	04/03/2018 ⁽⁴⁾	(4)	CBS Class B common stock	66	\$0.0000	134	D	

Explanation of Responses:

1. On April 3, 2018, the closing price of the CBS Class B common stock on the NYSE was \$52.86.

2. Granted under the Issuer's long term incentive plan.

3. The Restricted Share Units vest in three equal installments beginning on April 2, 2019 and are settled by delivery of a corresponding number of the Issuer's shares upon vesting.

4. The Restricted Share Units vest in three equal installments beginning on April 3, 2018 and are settled by delivery of a corresponding number of the Issuer's shares upon vesting.

/s/ Lawrence P. Tu

** Signature of Reporting Person

04/04/2018

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.