

CBS CORPORATION
51 West 52nd Street
New York, New York 10019

March 2, 2018

VIA EDGAR

Securities and Exchange Commission
Division of Corporation Finance
100 F Street, N.E.
Washington, D.C. 20549

**Re: Registration Statement on Form S-4 (File No. 333-223415) (the
“Registration Statement”) of CBS Corporation (the “Company”)
and CBS Operations Inc. (the “Guarantor”)**

Ladies and Gentlemen:

The above-captioned Registration Statement registers debt securities with respect to an exchange offer (the “Exchange Offer”) pursuant to which (i) up to \$400,000,000 aggregate principal amount of the Company’s 2.900% Senior Notes due 2023 (the “2023 Exchange Notes”) registered under the Securities Act of 1933, as amended (the “Securities Act”), will be offered in exchange for any and all of the Company’s outstanding 2.900% Senior Notes due 2023 (the “2023 Outstanding Notes”) not registered under the Securities Act and (ii) up to \$500,000,000 aggregate principal amount of the Company’s 3.700% Senior Notes due 2028 (the “2028 Exchange Notes” and together with the 2023 Exchange Notes, the “Exchange Notes”) registered under the Securities Act will be offered in exchange for any and all of the Company’s outstanding 3.700% Senior Notes due 2028 (the “2028 Outstanding Notes” and together with the 2023 Outstanding Notes, the “Outstanding Notes”) not registered under the Securities Act. The Registration Statement also registers the guarantees of the Exchange Notes to be issued by the Guarantor as co-registrant.

The Company and the Guarantor are registering the Exchange Notes and such guarantees in reliance on an interpretation by the staff of the Securities and Exchange Commission set forth in no-action letters to third parties in other transactions with respect to the ability of holders of the Exchange Notes received in the Exchange Offer to resell such Exchange Notes without compliance with the registration and prospectus delivery provisions of the Securities Act. Such no-action letters include Exxon Capital Holdings Corporation (available May 13, 1988), Morgan Stanley & Co. Incorporated (available June 5, 1991) and Shearman & Sterling (available July 2, 1993). Consistent with the requirements of such letters, the Company and the Guarantor hereby supplementally represent to the staff as follows:

Neither the Company nor the Guarantor has entered into any arrangement or understanding with any person to distribute the Exchange Notes to be received in the Exchange Offer and, to the best of their information and belief, each person participating in the Exchange Offer is acquiring the Exchange Notes in its ordinary course of business and has no arrangement or understanding with any person to participate in the distribution (within the meaning of the Securities Act) of the Exchange Notes to be received in the Exchange Offer. In this regard, the Company and the Guarantor will make each person participating in

