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MARK E. BEATTY
VICE PRESIDENT, SENIOR COUNSEL, EXECUTIVE BENEFITS
CORPORATE AND SECURITIES



CBS CORPORATION
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ERISA/PUBLIC DISCLOSURE
2011 OCT 11

October 4, 2011

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RETURN RECEIPT REQUESTED

U.S. Department of Labor
Employee Benefits Security Administration
Top Hat Plan Exemption
200 Constitution Avenue, N.W., N-1513
Washington, DC 20210

To Whom It May Concern:

Pursuant to Department of Labor regulation 29 C.F.R. § 2520.104-23, this statement is being filed to inform you that CBS Corporation, 51 W. 52 Street, New York, New York 10019 (EIN: 04-2949533), maintains the following unfunded plans primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees:

ERISA/PUBLIC DISCLOSURE
2011 OCT 11 PM 4:00

<u>Plan Name</u>	<u>No. of Participants</u>
CBS Bonus Supplemental Executive Retirement Plan (Bonus SERP)	158
CBS Contractual Pension Plan	78
CBS Supplemental Executive Retirement Plan (SERP)	642
Westinghouse Benefit Plan for Permanent Transferees	1
Gordon Belt Retirement Plan	1
Paramount Communications Inc. Non-Qualified Retirement Plan	58
Paramount Communications Inc. Supplemental Executive Retirement Plan	11
Pre-Retirement Income Plan (PRIP)	1,179
CBS Inc. International Plan of Retirement, Disability and Death Benefits	59
CBS Bonus Deferral Plan	607
CBS Bonus Deferral Plan for Designated Senior Executives	10
CBS Excess 401(k) Plan for Designated Senior Executives	10

U.S. Department of Labor
October 4, 2011
Page 2 of 2

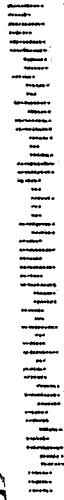
If you have any questions or comments, please do not hesitate to contact me by telephone at (212) 975-8926 or by email at mark.beatty@cbs.com.

Best regards,

A handwritten signature in black ink, appearing to read "M E Beatty". The signature is stylized with a large, looped "M" and "E" and a cursive "Beatty".

Mark E. Beatty
Vice President, Senior Counsel –
Executive Benefits

- E. Beath



OCBS
CORPORATION

MAIL # 19-11

REGISTRATION

STREET

NEW YORK 10019-6188

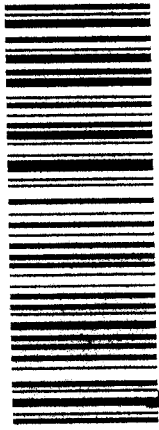
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U.S. DEPARTMENT OF LABOR
EMPLOYEE BENEFITS SECURITY ADMINISTRATION
TOP HAT PLAN EXEMPTION
200 CONSTITUTION AVENUE, N.W., N-1513
WASHINGTON, DC 20210