

Item 2.02 Results of Operations and Financial Condition.

On July 28, 2016, CBS Corporation issued a press release announcing earnings for the second quarter ended June 30, 2016. A copy of the press release is furnished herewith as Exhibit 99 and is incorporated by reference herein in its entirety.

The information furnished pursuant to this Item 2.02, including Exhibit 99, shall not be deemed “filed” for purposes of Section 18 of the Securities Exchange Act of 1934 or otherwise subject to the liabilities under that Section and shall not be deemed to be incorporated by reference into any filings under the Securities Act of 1933 or the Securities Exchange Act of 1934.

Item 9.01 Financial Statements and Exhibits.

(d) Exhibits. The following Exhibit is furnished as part of this Report on Form 8-K.

| Exhibit Number | Description of Exhibit |
|----------------|--|
| 99 | Press release of CBS Corporation, dated July 28, 2016, announcing earnings for the second quarter ended June 30, 2016. |

SIGNATURE

Pursuant to the requirements of the Securities Exchange Act of 1934, the Registrant has duly caused this report to be signed on its behalf by the undersigned hereunto duly authorized.

CBS CORPORATION
(Registrant)

By: /s/ Joseph R. Ianniello
Name: Joseph R. Ianniello
Title: Chief Operating Officer

Date: July 28, 2016

EXHIBIT INDEX

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