

CBS CORP  
Form S-8 POS  
February 09, 2018

As filed with the Securities and Exchange Commission on February 9, 2018  
Registration No. 333- 124172

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549

POST-EFFECTIVE AMENDMENT NO. 3 TO  
FORM S-8  
REGISTRATION STATEMENT  
UNDER  
THE SECURITIES ACT OF 1933

CBS Corporation  
(Exact Name of Registrant as Specified in its Charter)

Delaware 04-2949533  
(State or other jurisdiction of (I.R.S. Employer  
incorporation or organization) Identification No.)

51 West 52nd Street  
New York, New York 10019  
(212) 975-4321  
(Address, including zip code, and telephone number, including area code,  
of Registrant's principal executive offices)

CBS Corporation 2004 Long-Term Management Incentive Plan  
(Full title of the plan)

Lawrence P. Tu  
Senior Executive Vice President and Chief Legal Officer  
CBS Corporation  
51 West 52nd Street  
New York, NY 10019  
Telephone: (212) 975-4321  
(Name, address, including zip code, and telephone number, including area code, of agent for service)

Indicate by check mark whether the registrant is a large accelerated filer, an accelerated filer, a non-accelerated filer, smaller reporting company or an emerging growth company. See the definitions of "large accelerated filer," "accelerated filer," "smaller reporting company," and "emerging growth company" in Rule 12b-2 of the Exchange Act.

Large accelerated Accelerated filer Non-accelerated filer o Smaller reporting Emerging growth  
filer x o (Do not check if a company o company o  
smaller

reporting company)

If an emerging growth company, indicate by check mark if the registrant has elected not to use the extended transition period for complying with any new or revised financial accounting standards provided pursuant to Section 7(a)(2)(B) of the Securities Act.

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EXPLANATORY NOTE

Deregistration of Securities

This Post-Effective Amendment No. 3 to the Registration Statement on Form S-8, Registration No. 333-124172 (the "Registration Statement"), of CBS Corporation (the "Registrant"), hereby amends the Registration Statement pursuant to Rule 478 under the Securities Act of 1933 to deregister any securities registered pursuant to the Registration Statement and not otherwise issued thereunder.

In accordance with the Registrant's undertaking in Part II, Item 9 of the Registration Statement, the Registrant is deregistering by means of this post-effective amendment any securities remaining unsold under the Registration Statement.

SIGNATURES

Pursuant to the requirements of the Securities Act of 1933, and Rule 478 thereunder, the Registrant certifies that it has reasonable grounds to believe that it meets all of the requirements for filing on Form S-8 and has duly caused this Post-Effective Amendment No. 3 to the Registration Statement to be signed on its behalf by the undersigned, thereunto duly authorized, in the City of New York, State of New York, on this 9th day of February, 2018.

CBS CORPORATION

By: /s/ Joseph R. Ianniello

Name: Joseph R. Ianniello

Title: Chief Operating Officer