CBS CORP Form S-8 POS February 09, 2016

As filed with the Securities and Exchange Commission on February 9, 2016 Registration No. 333- 36440

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

POST-EFFECTIVE AMENDMENT NO. 2 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 incorporation or organization) (I.R.S. Employer 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 Deferred Compensation and Stock Plan for Directors

CBS Corporation 1991 Long-Term Incentive Plan CBS Corporation 1993 Long-Term Incentive Plan

(Full title of the plans)

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, or a smaller reporting company. See the definitions of "large accelerated filer," "accelerated filer" and "smaller reporting company" in Rule 12b–2 of the Exchange Act.

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Large accelerated filer x .. Accelerated filer

Non-accelerated filer Smaller reporting company

(Do not check if a smaller reporting company)

EXPLANATORY NOTE

Deregistration of Securities

This Post-Effective Amendment No. 2 to the Registration Statement on Form S-8, Registration No. 333-36440 (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.

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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. 2 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, 2016.

CBS CORPORATION

By: /s/ Joseph R. Ianniello

Name: Joseph R. Ianniello Title: Chief Operating Officer

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