

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

SCHEDULE 13D/A

Under the Securities Exchange Act of 1934
(Amendment No. 18)

CBS Inc.

(Name of Issuer)

Common Stock

(Title of Class of Securities)

124845 10 8

(CUSIP Number)

Barry Hirsch, Senior Vice President and Secretary
Loews Corporation
667 Madison Avenue, New York, New York 10021 (212) 545-2920

(Name, Address and Telephone Number of Person
Authorized to Receive Notices and Communications)

August 31, 1994

(Date of Event which Required Filing of this Statement)

If the filing person has previously filed a statement on Schedule 13G to report the acquisition which is the subject of this Schedule 13D, and is filing this schedule because of Rule 13d-1(b)(3) or (4), check the following box ___.

Check the following box if a fee is being paid with the statement ___.

The information required on the remainder of this cover page shall not be deemed to be "filed" for the purpose of Section 18 of the Securities Exchange Act of 1934 ("Act") or otherwise subject to the liabilities of that section of the Act but shall be subject to all other provisions of the Act (however, see the Notes).

Page 1

SCHEDULE 13D/A

CUSIP No. 124845 10 8

1 NAME OF REPORTING PERSON

S.S. OR I.R.S. IDENTIFICATION NO. OF ABOVE PERSON

LOEWS CORPORATION
IRS Identification No. 13-2646102

2 CHECK THE APPROPRIATE BOX IF A MEMBER OF A GROUP (a) / /
N/A (b) / /

3 SEC USE ONLY

4 SOURCE OF FUNDS
WC

5 CHECK BOX IF DISCLOSURE OF LEGAL PROCEEDINGS IS REQUIRED
PURSUANT TO ITEMS 2(d) OR 2(e) / /
N/A

6 CITIZENSHIP OR PLACE OF ORGANIZATION
Delaware

NUMBER OF 7 SOLE VOTING POWER
SHARES 2,197,457
BENEFICIALLY OWNED BY 8 SHARED VOTING POWER

EACH	0
REPORTING PERSON WITH	9 SOLE DISPOSITIVE POWER 2,197,457
	10 SHARED DISPOSITIVE POWER 0
11 AGGREGATE AMOUNT BENEFICIALLY OWNED BY EACH REPORTING PERSON	2,197,457
12 CHECK BOX IF THE AGGREGATE AMOUNT IN ROW (11) EXCLUDES CERTAIN SHARES	/ /
13 PERCENT OF CLASS REPRESENTED BY AMOUNT IN ROW (11)	17.94%
14 TYPE OF REPORTING PERSON	HC

Page 2

AMENDMENT NO. 18

to

SCHEDULE 13D

relating to CBS Inc.

This Amendment No. 18 to Schedule 13D, as amended, filed by Loews Corporation, a Delaware corporation ("Loews"), relates to the Common Stock, \$2.50 par value per share (the "Shares"), of CBS Inc., a New York corporation (the "Issuer"), and is being filed pursuant to Rule 13d-2 under the Securities Exchange Act of 1934, as amended. All of the Shares referred to herein as beneficially owned by Loews are owned by L.T. Holding Corp., a wholly-owned subsidiary of Loews ("Loews Holdings").

Item 5. Interest in Securities of the Issuer

Item 5 is hereby supplemented as follows:

"Effective August 22, 1994, the date on which the Issuer's Offer to Purchase 3,500,000 Shares at \$325 per Share, dated July 25, 1994 (the "Offer") expired, the Issuer purchased 831,918 Shares of the 3,029,375 Shares tendered by Loews Holding pursuant to the Offer. Accordingly, as of the date hereof Loews may be deemed beneficially to own 2,197,457 Shares, which constitutes approximately 17.94% of the total Shares outstanding as reported by the Issuer.

SIGNATURE

The undersigned certifies that after reasonable inquiry and to the best of its knowledge and belief, the information set forth in this Statement is true, complete and correct.

LOEWS CORPORATION

By: Barry Hirsch
Senior Vice President
and Secretary

Dated: September 1, 1994