FORM 4

UNITED STATES SECURITIES AND EXCHANGE COMMISSION

Washington,	D.C.	20549
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STATEMENT OF CHANGES IN BENEFICIAL OWNERSHIP

OMB APPROVAL									
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Check this box if no longer subject to Section 16. Form 4 or Form 5 obligations may continue. See Instruction 1(b).

Filed pursuant to Section 16(a) of the Securities Exchange Act of 1934 or Section 30(h) of the Investment Company Act of 1940

1. Name and Address of Reporting Person* <u>DIKER CHARLES M</u>				L	2. Issuer Name and Ticker or Trading Symbol LOEWS CORP [L]								elationship of the contract of	able)	Perso	Person(s) to Issuer 10% Owner		
(Last)	(F	irst)	(Middle)			3. Date of Earliest Transaction (Month/Day/Year) 05/09/2023								Officer below)	(give title	Other (s below)		pecify
C/O LOEWS CORPORATION 667 MADISON AVENUE				4. 1	4. If Amendment, Date of Original Filed (Month/Day/Year)								6. Individual or Joint/Group Filing (Check Applicable Line)					
(Street)				-									X Form filed by One Reporting Person Form filed by More than One Reporting Person					
NEW YO	ORK N	Y	10065			Rule 10b5-1(c) Transaction Indication												
(City) (State) (Zip)				Check this box to indicate that a transaction was made pursuant to a contract, instruction or written plan that is intended to satisfy the affirmative defense conditions of Rule 10b5-1(c). See Instruction 10.														
Table I - Non-Derivative Securities Acquired, Disposed of, or Beneficially Owned																		
1. Title of Security (Instr. 3) 2. Transar Date (Month/Date)					Execution Date,		3. Transaction Code (Instr. 8) 4. Securities Acquired (A) Disposed Of (D) (Instr. 3, 4) 5)			5. Amount of Securities Beneficially Owned Followin Reported		6. Ownership Form: Direct (D) or Indirect (I) (Instr. 4)		7. Nature of Indirect Beneficial Ownership (Instr. 4)				
								Code	v	Amount	(A) or (D) Pr		Transact (Instr. 3 a	tion(s)			msu. 4)	
Common Stock 05/10/				0/202	/2023		M		1,567 A ⁽¹⁾		\$0	18,200			D			
	Table II - Derivative Securities Acquired, Disposed of, or Beneficially Owned (e.g., puts, calls, warrants, options, convertible securities)																	
1. Title of Derivative Security (Instr. 3)	2. Conversion or Exercise Price of Derivative Security	3. Transaction Date (Month/Day/Year)	3A. Deemed Execution D if any (Month/Day/	ate,		saction Derivative		6. Date Exercisable and Expiration Date (Month/Day/Year)		7. Title and Amount of Securities Underlying Derivative Security (Instr. 3 and 4)		8. Price of Derivative Security (Instr. 5)	9. Number of derivative Securities Beneficially Owned Following Reported Transaction(s)		10. Ownership Form: Direct (D) or Indirect (I) (Instr. 4)	Beneficial Ownership (Instr. 4)		
					Code V		(A)	(D)	Date Exercisa	ble	Expiration Date	Title	Amount or Number of Shares		(Instr. 4)	(=)		
Restricted Stock Units	(2)	05/09/2023			A		1,706		(3)		(3)	Common Stock	1,706	\$0	1,706		D	
Restricted Stock Units	(2)	05/10/2023			M			1,567	(4)		(4)	Common Stock	1,567	\$0	0		D	

Explanation of Responses:

- 1. Represents the conversion into common stock upon vesting of previously awarded restricted stock units ("RSUs").
- 2. Each RSU represents a contingent right to receive one share of the Issuer's common stock.
- 3. The RSUs vest on May 9, 2024. Shares of the Issuer's common stock will be delivered to the Reporting Person upon vesting, subject to any election to defer delivery of shares made by the Reporting Person.
- 4. As previously reported on Table II of a Form 4 filed in connection therewith, on May 10, 2022, the Reporting Person was granted 1,567 RSUs, which vested on the first anniversary of the grant date. The common stock into which such vested RSUs converted is reported on Table I of this Form 4.

Remarks:

/s/ Thomas H. Watson by power of attorney for Charles

05/10/2023

M. Diker

** Signature of Reporting Person Date

Reminder: Report on a separate line for each class of securities beneficially owned directly or indirectly.

- * If the form is filed by more than one reporting person, see Instruction 4 (b)(v).
- ** Intentional misstatements or omissions of facts constitute Federal Criminal Violations See 18 U.S.C. 1001 and 15 U.S.C. 78ff(a).

Note: File three copies of this Form, one of which must be manually signed. If space is insufficient, see Instruction 6 for procedure.

Persons who respond to the collection of information contained in this form are not required to respond unless the form displays a currently valid OMB Number.