SECURITIES AND EXCHANGE COMMISSION Washington, D.C. 20549

SCHEDULE 13G

UNDER THE SECURITIES EXCHANGE ACT OF 1934 (Amendment No. 2)*

LOEW'S CORP-CAROLINA GROUP

	(Name of Issuer)
	COMMON STOCK
	(Title of Class of Securities)
	540424207
	(CUSIP Number)
	June 30, 2008
(Date	of Event Which Requires Filing of this Statement)
(Dute	or zivene i i inen ricequines r ining or une o curement)

Check the appropriate box to designate the Rule pursuant to which this Schedule is filed:

[X] Rule 13d – 1(b)

[] Rule 13d – 1(c)

[] Rule 13d – 1(d)

* The remainder of this cover page shall be filled out for a reporting person's initial filing on this form with respect to the subject class of securities, and for any subsequent amendment containing information which would alter disclosures provided in a prior cover page.

The information required on the remainder of this 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*.)

Cusip No 540424207	13G	Page 2 of 6 Pages

1	NAMES OF REPORTING PERSONS		
	I.R.S. II	DENTIFICATION NO. OF ABOVE PERSONS (ENTITIES ONLY):	
	Bank of	f America Corporation 56-0906609	
2		K THE APPROPRIATE BOX IF A MEMBER OF A GROU	IP (See
_	Instructi		1 (500
	msuucu	, , ,	
2	CEC HC	(b)[]	
3	SEC US	SE ONLY	
4	OITHIGH	ENGLID OD DI ACE OF ODO ANIZATION	
4	CITIZE	ENSHIP OR PLACE OF ORGANIZATION	
		_	
			D elaware
		5 SOLE VOTING POWER	
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NUMBE	_	C CHARED MOTING POLICE	
SHAF		6 SHARED VOTING POWER	
BENEFIC			
OWNED BY		7 SOLE DISPOSITIVE POWER	
EAC	CH	7 SOLE DISPOSITIVE FOWER	
REPOR'	TING		
PERSON	WITH		
		8 SHARED DISPOSITIVE POWER	
9	AGGRE	EGATE AMOUNT BENEFICIALLY OWNED BY EACH REPO	RTING
	PERSO	ON	
10	CHECK	K IF THE AGGREGATE AMOUNT IN ROW (9) EXCLUDES C	ERTAIN
	SHARE	ES (See Instructions)	
			[]
11	PERCE	ENT OF CLASS REPRESENTED BY AMOUNT IN ROW (9)	
	LINGE	2.1 01 02.120 IEITEDENTED DI IEITEONI IN NON (5)	
		Less than 5% (closin	a filina)
12	TYDE	,	g ming)
12	TYPEC	OF REPORTING PERSON (See Instructions)	

			HC

Item 1(b). Address of Issuer's Principal Executive Offices: 667 Madison Ave

New York, NY 10065-8087

Loew's Corp-Carolina Group

Item 2(a). **Name of Person Filing:**

Name of Issuer:

Item 1(a).

Bank of America Corporation

Item 2(b). Address of Principal Business Office or, if None, Residence:

100 North Tryon Street, Floor 25 Bank of America Corporate Center Charlotte, NC 28255

Item 2(c). Citizenship:

Delaware

Item 2(d). **Title of Class of Securities:**

Common Stock

Item 2(e).	CUSIP Number:			
	540424207			
Item 3.	If This Statement is Filed Pursuant to Rule 13d-1(b), or 13d-2(b) or (c), Check Whether the Person Filing is a:			
	(a) [] Broker or dealer registered under Section 15 of the Exchange Act.			
	(b) [] Bank as defined in Section 3(a)(6) of the Exchange Act.			
	(c) [] Insurance company as defined in Section 3(a)(19) of the Exchange Act.			
	(d) [] Investment company registered under Section 8 of the Investment Company Act.			
	(e) [] An investment adviser in accordance with Rule 13d-1(b)(1)(ii)(E).			
	(f) [] An employee benefit plan or endowment fund in accordance with Rule 13d-1(b)(1)(ii)(F).			
	(g) [X] A parent holding company or control person in accordance with Rule 13d-1(b)(1)(ii)(G).			
	(h) [] A savings association as defined in Section 3(b) of the Federal Deposit Insurance Act.			
	(i) [] A church plan that is excluded from the definition of an investment company under Section 3(c)(14) of the Investment Company Act.			
	(j) [] Group, in accordance with Rule 13d-1(b)(1)(ii)(J).			
	If this statement is filed pursuant to Rule 13d-1(c), check this box. []			
Item 4.	Ownership:			
	With respect to the beneficial ownership of the reporting person, see Items 5 through 11 of the cover pages to this Schedule 13G, which are incorporated herein by reference.			
Item 5.	Ownership of 5 Percent or Less of a Class:			
	If this statement is being filed to report the fact that as of the date hereof the reporting person has ceased to be the beneficial owner of more than five percent of the class of securities, check the following [X].			
Item 6.	Ownership or More than Five Percent on Behalf of Another Person:			
	Not Applicable.			

Item 7. Identification and Classification of the Subsidiary Which Acquired the Security Being Reported on by the Parent Holding Company or Control Person:

With respect to the beneficial ownership of the reporting person, see Items 5 through 11 of the cover pages to this Schedule 13G, which are incorporated herein by reference.

Item 8. Identification and Classification of Members of the Group:

Not Applicable.

Item 9. Notice of Dissolution of Group:

Not Applicable.

Item 10. Certification:

By signing below each of the undersigned certifies that, to the best of such undersigned's knowledge and belief, the securities referred to above were acquired and are held in the ordinary course of business and were not acquired and are not for the purpose of or with the effect of changing or influencing the control of the issuer of the securities and were not acquired and are not held in connection with or as a participant in any transaction having that purpose or effect.

SIGNATURE

After reasonable inquiry and to the best of my knowledge and belief, I certify that the information set forth in this statement is true, complete and correct.

Dated: July 09, 2008

Bank of America Corporation

By: /s/ Charles F. Bowman

Charles F. Bowman Senior Vice President