FORM 3

UNITED STATES SECURITIES AND EXCHANGE COMMISSION

Washington, D.C. 20549

INITIAL STATEMENT OF BENEFICIAL OWNERSHIP OF SECURITIES

OMB APPROVAL						
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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*	2. Date of Event Requiring Staten (Month/Day/Year 01/10/2006	nent	3. Issuer Name and Ticker or Trading Symbol LOEWS CORP [LTR:CG]						
(Last) (First) (Middle) HARVARD UNIVERSITY			4. Relationship of Reporting Person(s) to Issuer (Check all applicable) X Director 10% Owner				5. If Amendment, Date of Original Filed (Month/Day/Year)		
MASSACHUSETTS HALL				fficer (give title elow)	Other (spe		6. Individual or Joii Applicable Line)	nt/Group Filing (Check	
(Street) CAMBRIDGE MA 02138								by One Reporting Person by More than One Person	
(City) (State) (Zip)									
	Table I - Non	-Derivati	ive Secu	ırities Beneficiall	y Owned				
1. Title of Security (Instr. 4)				Owned (Instr. 4)	3. Ownership Form: Direct (D) or Indirect (I) (Instr. 5)		4. Nature of Indirect Beneficial Ownership (Instr. 5)		
					(Instr. 5)				
Common Stock				500	(Instr. 5)				
					D Owned	s)			
		s, warrar	nts, opti	500 ties Beneficially (D Owned securities	4. Convers or Exerc	ise Form:	6. Nature of Indirect Beneficial Ownership (Instr. 5)	

Explanation of Responses:

Remarks:

<u>/s/ Gary W. Garson by power</u> of attorney for Ann E. Berman

01/20/2006

** 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 5 (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.

POWER OF ATTORNEY

KNOW ALL MEN BY THESE PRESENTS, that the undersigned (the "Grantor") has made, constituted and appointed, and by these presents does make, constitute and appoint each of Gary W. Garson, Glenn P. Zarin and Kenneth J. Zinghini (each, an "Attorney"), acting singly, the true and lawful agent and attorney-in-fact, with full power of substitution and resubstitution, of the Grantor, for and in Grantor's name, place and stead, in any and all capacities, to do all or any of the following acts, matters and things:

- 1. To sign on behalf of the Grantor statements on Form 3, Form 4 and Form 5 and amendments thereto (together, "Section 16 Reports") filed pursuant to Section 16(a) under the Securities Exchange Act of 1934, as amended.
- 2. To do all such other acts and things as, in such Attorney's discretion, he deems appropriate or desirable for the purpose of filing such Section 16 Reports.

The Grantor hereby ratifies and confirms all that said agents and attorneys-in-fact or any substitute or substitutes may lawfully do or cause to be done by virtue hereof.

This Power of Attorney shall remain in effect until such time as the Grantor is no longer required to file Section 16 Reports or, if sooner, until revoked by the Grantor.

IN WITNESS WHEREOF, the Grantor has executed this Power of Attorney as of the 10th day of January, 2006.

/s/ Ann E. Berman Ann E. Berman