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

Ti. 1 D			2. Date of Event Requiring Statement (Month/Day/Year) 05/10/2022 3. Issuer Name and Ticker or Trading Symbol LOEWS CORP [L]								
(Last) (First) (Middle) C/O LOEWS CORPORATION 667 MADISON AVENUE						Relationship of Reporting Person(s) to Issuer (Check all applicable) Director			If Amendment, Date of Original Filed (Month/Day/Year) Individual or Joint/Group Filing (Check Applicable Line)		
(Street) NEW YORK	NY	10065				Sr. VP, Corp Dev and Strategy			X Form filed by One Reporting Person Form filed by More than One Reporting Person		
(City)	(State)	(Zip)									
Table I - Non-Derivative Securities Beneficially Owned											
1. Title of Security (Instr. 4)					2. Amount of Securities Beneficially Owned (Instr. 4)	3. Ownership Fo Direct (D) or Ind (Instr. 5)		4. Nature of Indirect Beneficial Ownership (Instr. 5)			
Common Stock					13,647.822	D					
Table II - Derivative Securities Beneficially Owned (e.g., puts, calls, warrants, options, convertible securities)											
1. Title of Derivative Security (Instr. 4) 2. Date Exercisable Expiration Date (Month/Day/Year)				ate	Security (Instr. 4) Convers			5. Ownership Form: Direct (D) or Indirect (I)	6. Nature of Indirect Beneficial Ownership (Instr. 5)		
				Date Exercisable	Expiration Date	Title	Amount or Number of Shares	Price of Derivative Security	(Instr. 5)		
Restricted Stock Units				(1)	(1)	Common Stock	3,299	(2)	D		
Restricted Stock Units				(3)	(3)	Common Stock	7,460	(2)	D		
Stock Appreciation Right				(4)	01/08/2023	Common Stock	1,875	41.93	D		
Stock Appreciation	n Right			(4)	01/08/2023	Common Stock	1,875	43.89	D		
Stock Appreciation	n Right			(4)	01/08/2023	Common Stock	1,875	44.44	D		
Stock Appreciation	n Right			(4)	01/08/2023	Common Stock	1,875	46.99	D		
Stock Appreciation	n Right			(5)	01/14/2024	Common Stock	3,750	46.58	D		
Stock Appreciation	n Right			(5)	01/14/2024	Common Stock	3,750	43.37	D		
Stock Appreciation	n Right			(5)	01/14/2024	Common Stock	3,750	43.83	D		
Stock Appreciation	n Right			(5)	01/14/2024	Common Stock	3,750	41.98	D		
Stock Appreciation	n Right			(6)	01/09/2025	Common Stock	3,750	40.46	D		
Stock Appreciation	n Right			(6)	01/09/2025	Common Stock	3,750	40.61	D		
Stock Appreciation	n Right			(6)	01/09/2025	Common Stock	3,750	38.46	D		
Stock Appreciation	n Right			(6)	01/09/2025	Common Stock	3,750	35.52	D		

Explanation of Responses:

- 1. The restricted stock units ("RSUs") vest on February 10, 2023. Shares of the Issuer's common stock will be delivered to the Reporting Person within 30 days after vesting, subject to any election to defer delivery of shares by the Reporting Person.
- 2. Each RSU represents a contingent right to receive one share of the Issuer's common stock.
- 3. 50% of the RSUs vest on February 8, 2023 and the remaining 50% vest on February 8, 2024. Shares of the Issuer's common stock will be delivered to the Reporting Person within 30 days after vesting, subject to any election to defer delivery of shares by the Reporting
- 4. The stock appreciation right became exercisable in four equal annual installments beginning on January 8, 2014.
- 5. The stock appreciation right became exercisable in four equal annual installments beginning on January 14, 2015.
- 6. The stock appreciation right became exercisable in four equal annual installments beginning on January 9, 2016.

Remarks:

/s/ Thomas H. Watson, by power of attorney for Benjamin J. Tisch

05/12/2022

** Signature of Reporting Person

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.

Exhibit 24

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,

- 1. To sign on behalf of the Grantor statements on Form 3, Form 4 and Form 5 and amendments thereto (together, "Section 16 Reports") file
- 2. To sign on behalf of the Grantor notices on Form 144 and amendments thereto ("Form 144 Notices") filed pursuant to Rule 144 promulgations
- 3. To do all such other acts and things as, in such Attorney's discretion, he deems appropriate or desirable for the purpose of filing
- 4. Take any other action of any type whatsoever in connection with the foregoing which, in the opinion of any Attorney, may be of benef:
 The Grantor hereby ratifies and confirms that any Attorney or any substitute or substitutes may lawfully do or cause to be done by virtue 1
 This Power of Attorney shall remain in effect until such time as the Grantor is no longer required to file Section 16 Reports or Form 144 1
 IN WITNESS WHEREOF, the Grantor has executed this Power of Attorney as of the 10th day of May, 2022.

/s/ Benjamin J. Tisch

Benjamin J. Tisch