FORM 3

UNITED STATES SECURITIES AND EXCHANGE COMMISSION

Washington, D.C. 20549

INITIAL STATEMENT OF BENEFICIAL OWNERSHIP OF **SECURITIES**

OMB APPROVAL								
OMB Number:	OMB Number: 3235-0104							
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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* TISCH JOAN H 2. Date of Event Requiring Statement (Month/Day/Year) 02/09/2006			nent	3. Issuer Name and Ticker or Trading Symbol LOEWS CORP [LTR]							
(Last) 540 PARK AV	(First)	(Middle)	_ 02/03/2000		4. Relationship of Reporting Perso (Check all applicable) Director X	on(s) to Issue			5. If Amendment, Date of Original Filed (Month/Day/Year)		
	LIVOL				Officer (give title below)	Other (specify below)		6. Individual or Joint/Group Filing (Check Applicable Line)			
(Street) NEW YORK	NV	10021			,	,		X		y One Reporting Person	
	111								Reporting Pe	y More than One erson	
(City)	(State)	(Zip)									
Table I - Non-Derivative Securities Beneficially Owned											
1. Title of Security (Instr. 4)				eneficially Owned (Instr. 4)	3. Ownership Form: Direct (D) or Indirect (I) (Instr. 5)		4. Nature of Indirect Beneficial Ownership (Instr. 5)				
Common Stock	ζ				23,945,204	D					
Common Stock				5,236,173	I		Through trusts				
Table II - Derivative Securities Beneficially Owned (e.g., puts, calls, warrants, options, convertible securities)											
1. Title of Derivative Security (Instr. 4) 2. Date Exercisabl Expiration Date (Month/Day/Year)		ate	3. Title and Amount of Securit Underlying Derivative Securit	ity (Instr. 4) Co		rsion rcise	5. Ownership Form: Direct (D)	6. Nature of Indirect Beneficial Ownership (Instr. 5)			
			Date Exercisable	Expiration Date	Title	Amount or Number of Shares	Price of Deriva	tive	or Indirect (I) (Instr. 5)		

Explanation of Responses:

/s/ Joan H. Tisch

02/09/2006

** 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.