

January 15, 2021

David B. Edelson
Senior Vice President and Chief Financial Officer
Loews Corporation
677 Madison Avenue
New York, New York 10065

Re: Loews Corporation
Form 10-K for the

Fiscal Year Ended December 31, 2019
2020

Filed February 12,

File No. 001-06541

Dear Mr. Edelson:

We have completed our review of your filing. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Sincerely,

Division of Corporation Finance

Office of Finance