

Via Facsimile and U.S. Mail
Mail Stop 4720

August 30, 2009

Mr. Peter W. Keegan
Chief Financial Officer
Loews Corporation
667 Madison Avenue
New York, N.Y. 10065-8087

Re: Loews Corporation
Form 10-K for the Year Ended December 31, 2008
Filed on February 25, 2009
Schedule 14A
Filed on April 7, 2009
File No. 001-06541

Dear Mr. Keegan:

We have completed our review of your Form 10-K and of your Form 14A and have no further comments at this time.

Sincerely,

Gus Rodriguez
Accounting Branch Chief