FORM 4

## UNITED STATES SECURITIES AND EXCHANGE COMMISSION

Washington, D.C. 20549

## STATEMENT OF CHANGES IN BENEFICIAL OWNERSHIP

l	OMB APPRO	VAL				
	OMB Number:	3235-0287				
l	Estimated average burde	en				
l	hours per response:	0.5				

	Check this box if no longer subject to
$\neg$	Section 16. Form 4 or Form 5
_	obligations may continue. See
	Instruction 1(b).

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* <u>DIKER CHARLES M</u>						2. Issuer Name and Ticker or Trading Symbol LOEWS CORP [ LTR;CG ]									5. Relationship of Reporting Person(s) to Issuer (Check all applicable)  X Director 10% Owner					
(Last) (First) (Middle) 745 FIFTH AVENUE						3. Date of Earliest Transaction (Month/Day/Year) 12/31/2005										r (give title )		Other (s	specify	
(Street) NEW YORK NY 10153  (City) (State) (Zip)					4. 11	4. If Amendment, Date of Original Filed (Month/Day/Year)									6. Individual or Joint/Group Filing (Check Applicable Line)  X Form filed by One Reporting Person Form filed by More than One Reporting Person					
Table I - Non-Derivative Securities Acquired, Disposed of, or Beneficially Owned																				
1. Title of Security (Instr. 3)  2. Transac Date (Month/Da						ar) l	Execution f any	A. Deemed xecution Date, any Month/Day/Year)		Transaction Dispose Code (Instr. 5)		rities Acqu d Of (D) (I			Benefic Owned	es ially Following	Form:	Direct Indirect tr. 4)	7. Nature of Indirect Beneficial Ownership (Instr. 4)	
									Code	v	Amount	(A) or (D)		Price	Reporte Transac (Instr. 3	tion(s)				
	Table II - Derivative Securities Acquired, Disposed of, or Beneficially Owned (e.g., puts, calls, warrants, options, convertible securities)																			
1. Title of Derivative Security (Instr. 3)	2. Conversion or Exercise Price of Derivative Security	3. Transaction Date (Month/Day/Year)	3A. Deeme Execution if any (Month/Day	Date,	4. Transa Code ( 8)				6. Date Exe Expiration (Month/Day	Date		7. Title and Amount of Securities Underlying Derivative Securi (Instr. 3 and 4)			8. Price of Derivative Security (Instr. 5)	9. Number derivative Securities Beneficially Owned Following Reported Transactio (Instr. 4)	y C	10. Ownership Form: Direct (D) or Indirect (I) (Instr. 4)	11. Nature of Indirect Beneficial Ownership (Instr. 4)	
				Co	Code	v	(A)	(D)	Date Exercisable		opiration	Title	or Nu of	mber ares						
Stock Option	\$94.74	12/31/2005			Α		500		12/31/2005	12	2/31/2015	Common	5	00	<b>\$0</b> <sup>(1)</sup>	500		D		

## **Explanation of Responses:**

1. The Reporting Person received the Derivative Security pursuant to a stock option grant at no cost.

## Remarks:

/s/ Gary W. Garson, by power of attorney for Charles M.

01/03/2006

Diker

\*\* Signature of Reporting Person Date

Reminder: Report on a separate line for each class of securities beneficially owned directly or indirectly.

- $^{\star}$  If the form is filed by more than one reporting person, see Instruction 4 (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.