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

DIKER CHARLES M				Requiring Statement (Month/Day/Year) LOEWS CORP [LTR:CG]							
(Last) 767 FIFTH AT (Street) NEW YORK (City)		(Middle) 10153 (Zip)			4. Rela (Check X	utionship of Reporting Perso k all applicable) Director Officer (give title below)	rson(s) to Issuer 10% Owner Other (specify below)		5. 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	-Derivati	ive S	ecurities Beneficial	ly Owned		<u>'</u>		
1. Title of Security (Instr. 4)						int of Securities ially Owned (Instr. 4)	3. Ownership Form: Direct (D) or Indirect (I) (Instr. 5)		4. Nature of Indirect Beneficial Ownership (Instr. 5)		
Common Stock						1,000	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 a Expiration Date (Month/Day/Year)			ate	Underlying Derivative Security (Instr. 4) Conve		rcise Form:		6. Nature of Indirect Beneficial Ownership (Instr. 5)			
			Date Exercisable	Expiratior Date	n Title	:	Amount or Number of Shares	Price of Derivation Securi	tive	Direct (D) or Indirect (I) (Instr. 5)	

Explanation of Responses:

Remarks:

<u>Charles M. Diker</u> <u>08/20/2003</u>

** Signature of Reporting Person Date

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

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.

^{*} 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).

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, constitute and appoint, Gary W. Garson, Glenn P. Zarin and Kenneth J. Zinghini (each, an "Attorney"), the true and lawful agent and attorney-in-fact, with full power of substitution and resubstitution, of the Grantor, for and in Grantor's name, place and stead, in any and all capacities, to do all or any of the following acts, matters and things:

- 1. To sign on behalf of the Grantor statements on Form 3, Form 4 and Form 5 and amendments thereto (together, "Section 16 Reports") filed pursuant to Section 16(a) under the Securities Exchange Act of 1934, as amended.
- 2. To do all such other acts and things as, in such Attorney's discretion, he deems appropriate or desirable for the purpose of filing such Section 16 Reports.

The Grantor hereby ratifies and confirms all that said agents and attorneys-in-fact or any substitute or substitutes may lawfully do or cause to be done by virtue hereof.

IN WITNESS WHEREOF, the Grantor has executed this Power of Attorney as of the 20 day of August , 2003.

/s/ Charles M. Diker

Charles M. Diker