FORM 4

UNITED STATES SECURITIES AND EXCHANGE COMMISSION

Washington, D.C. 20549

	OMB APPROVAL									
	OMB Number:	3235-0287								
- 1	Estimated average hurden									

0.5

hours per response:

Check this box if no longer subject to 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

STATEMENT OF CHANGES IN BENEFICIAL OWNERSHIP

1. Name and Address of Reporting Person*					2. Issuer Name and Ticker or Trading Symbol LOEWS CORP [LTR;CG]									5. Relationship of Reporting Person(s) to Issuer (Check all applicable)					
DIKER CHARLES M														1-	Direct	or		10% O	wner
(Last) (First) (Middle)						3. Date of Earliest Transaction (Month/Day/Year) 03/31/2006									Office below	r (give title)		Other (below)	specify
745 FIFTH AVENUE																			
						4. If Amendment, Date of Original Filed (Month/Day/Year)								6. Individual or Joint/Group Filing (Check Applicable					
(Street)														_ine)	_		_		
NEW YO	ORK N	Y :	10153											X		filed by One		Ü	
														Form filed by More than One Reporting Person					
(City)	(S	tate)	(Zip)																
Table I - Non-Derivative Securities Acquired, Disposed of, or Beneficially Owned																			
1. Title of Security (Instr. 3) 2. Transac Date (Month/Da						Execution Date,		Code (Instr. 5)						ies Fo cially (D Following (I)		n: Direct r Indirect nstr. 4)	7. Nature of Indirect Beneficial Ownership		
									Code	v	Amount	(A) (D)	or Prio	e		rted action(s) . 3 and 4)			(Instr. 4)
	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. Deemed Execution Da if any (Month/Day/\)	Date,	Code (In				6. Date Exe Expiration I (Month/Day	Date		e and 7. Title and Amount of Securities Underlying Derivative Secur (Instr. 3 and 4)		8. Price of Derivative Security (Instr. 5)			Owners Form: Direct (or Indir (I) (Inst	Ownership	Beneficial Ownership ct (Instr. 4)
					Code	v	(A)	(D)	Date Exercisable		epiration	Title	Amour or Number of Shares	er					
Stock Option	\$102.55	03/31/2006			A		500		03/31/2006	03	3/31/2016	Common Stock	500		\$0 ⁽¹⁾	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.

04/04/2006

<u>Diker</u>

** 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 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.