

UNITED STATES SECURITIES AND EXCHANGE COMMISSION
Washington, D.C. 20549
FORM 13F

FORM 13F COVER PAGE

OMB APPROVAL	
OMB Number:	3235-0006
Expires:	Oct 31, 2018
Estimated average burden hours per response:	23.8

Report for the Calendar Year or Quarter Ended: 12-31-2013

Check here if Amendment	Amendment Number:
This Amendment (Check only one.):	is a restatement.
	adds new holdings entries.

Institutional Investment Manager Filing this Report:

Name: Loews Corp
Address: 667 Madison Ave
New York, NY 10065-8087

Form 13F File
Number: 028-00217

The institutional investment manager filing this report and the person by whom it is signed hereby represent that the person signing the report is authorized to submit it, that all information contained herein is true, correct and complete, and that it is understood that all required items, statements, schedules, lists, and tables, are considered integral parts of this form.

Person Signing this Report on Behalf of Reporting Manager:

Name: Gary W. Garson
Title: General Counsel and Senior Vice President
Phone: 212-521-2932

Signature, Place, and Date of Signing:

/s/ Gary W. Garson New York, NY 02-13-2014
[Signature] [City, State] [Date]

Loews Corporation (Loews), by virtue of its approximately 90% ownership of voting securities of CNA Financial Corporation whose business address is 333 South Wabash Avenue, Chicago, Illinois 60604 (CNA), may be deemed to have investment discretion regarding certain securities (the CNA Securities) as to which investment discretion is deemed to be exercised by CNA. CNA is reporting on behalf of Loews regarding the CNA Securities.

Report Type (Check only one.):

13F HOLDINGS REPORT. (Check here if all holdings of this reporting manager are reported in this report.)

13F NOTICE. (Check here if no holdings reported are in this report, and all holdings are reported by other reporting manager(s).)

X 13F COMBINATION REPORT. (Check here if a portion of the holdings for this reporting manager are reported in this report and a portion are reported by other reporting manager(s).)

List of Other Managers Reporting for this Manager:

[If there are no entries in this list, omit this section.]

Form 13F File Number	Name
28-346	CNA Financial Corporation

Form 13F Summary Page

Report Summary:

Number of Other Included Managers:	1
Form 13F Information Table Entry Total:	195
Form 13F Information Table Value Total:	18,796,017
	(thousands)

List of Other Included Managers:

Provide a numbered list of the name(s) and Form 13F file number(s) of all institutional investment managers with respect to which this report is filed, other than the manager filing this report.

[If there are no entries in this list, state “NONE” and omit the column headings and list entries.]

No.	Form 13F File Number	Name
1	28-15068	Loews MIP, Inc.

UNITED STATES SECURITIES AND EXCHANGE COMMISSION
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FORM 13F INFORMATION TABLE

OMB APPROVAL	
OMB Number:	3235-0006
Expires:	Oct 31, 2018
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COLUMN 1	COLUMN 2	COLUMN 3	COLUMN 4	COLUMN 5			COLUMN 6	COLUMN 7	COLUMN 8		
			VALUE	SHRS OR	SH/	PUT/	INVESTMENT	OTHER	VOTING AUTHORITY		
NAME OF ISSUER	TITLE OF CLASS	CUSIP	(x\$1000)	PRN	AMT	CALL	DISCRETION	MANAGER	SOLE	SHARED	NONE
AERCAP HOLDINGS NV	Common	N00985106	22,051	575,000	SH		SOLE		575,000	0	0
AETNA INC	Common	00817Y108	631	9,200	SH		SOLE		9,200	0	0
AGNICO-EAGLE MINES LTD	Common	008474908	3,693	140,000	SH	Call	SOLE		140,000	0	0
AGNICO-EAGLE MINES LTD	Common	008474958	3,957	150,000	SH	Put	SOLE		150,000	0	0
AMERICAN AIRLINES GROUP INC	Common	02376R102	379	15,000	SH		SOLE		15,000	0	0
AMERICAN INTERNATIONAL GROUP	Common	026874784	20,691	405,300	SH		SOLE		405,300	0	0
AMKOR TECHNOLOGY INC	Common	031652100	981	160,000	SH		SOLE		160,000	0	0
ANADARKO PETROLEUM CORP	Common	032511107	984	12,400	SH		SOLE		12,400	0	0
APACHE CORP	Common	037411105	325	3,780	SH		SOLE		3,780	0	0
APPLE INC	Common	037833900	42,076	75,000	SH	Call	DFND	1	0	0	75,000
ARC DOCUMENT SOLUTIONS INC	Common	00191G103	86	10,456	SH		SOLE		10,456	0	0
ASHLAND INC	Common	044209104	16,012	165,000	SH		SOLE		165,000	0	0
ASHLAND INC	Common	044209904	2,426	25,000	SH	Call	SOLE		25,000	0	0
ASSURANT INC	Common	04621X108	275	4,150	SH		SOLE		4,150	0	0
ATMEL CORP	Common	049513104	209	26,716	SH		SOLE		26,716	0	0
AURICO GOLD INC	Common	05155C105	1,354	370,048	SH		SOLE		370,048	0	0
AVNET INC	Common	053807103	330	7,475	SH		SOLE		7,475	0	0
B2GOLD CORP	Common	11777Q209	2,584	1,258,105	SH		SOLE		1,258,105	0	0
BAKER HUGHES INC	Common	057224107	257	4,650	SH		SOLE		4,650	0	0
BANK OF AMERICA CORP	Common	060505104	194	12,443	SH		SOLE		12,443	0	0
BANK OF AMERICA CORP	Common	060505104	3,892	250,000	SH		DFND	1	0	0	250,000
BANK OF AMERICA CORP	Warrant	060505153	1,946	125,000	SH		SOLE		125,000	0	0
BANK OF NEW YORK MELLON CORP	Common	064058100	239	6,833	SH		SOLE		6,833	0	0
BARRICK GOLD CORP	Common	067901108	2,374	134,666	SH		SOLE		134,666	0	0
BARRICK GOLD CORP	Common	067901908	3,526	200,000	SH	Call	SOLE		200,000	0	0
BARRICK GOLD CORP	Common	067901958	5,289	300,000	SH	Put	SOLE		300,000	0	0
BLACKBERRY LTD	Common	09228F903	11,160	1,500,000	SH	Call	DFND	1	0	0	1,500,000
BOEING CO.	Common	097023105	246	1,800	SH		SOLE		1,800	0	0

BOEING CO.	Common	097023955	5,460	40,000	SH	Put	SOLE		40,000	0	0
BP PLC-SPONS ADR	Common	055622104	396	8,140	SH		SOLE		8,140	0	0
BROADCOM CORP-CL A	Common	111320107	1,186	40,000	SH		SOLE		40,000	0	0
BROADCOM CORP-CL A	Common	111320957	2,372	80,000	SH	Put	SOLE		80,000	0	0
BROCADE COMMUNICATIONS SYS	Common	111621306	3,191	360,000	SH		SOLE		360,000	0	0
BOARDWALK PIPELINE COMMON UNITS	Common	096627104	3,204,958	125,586,133	SH		SOLE		125,586,133	0	0
CAL DIVE INTERNATIONAL INC	Common	12802T101	132	65,428	SH		SOLE		65,428	0	0
CAMECO CORP	Common	13321L108	831	40,000	SH		SOLE		40,000	0	0
CAMECO CORP	Common	13321L958	1,662	80,000	SH	Put	SOLE		80,000	0	0
CAPITAL ONE FINANCIAL CORP	Common	14040H105	4,895	63,900	SH		SOLE		63,900	0	0
CARDINAL HEALTH INC	Common	14149Y958	6,681	100,000	SH	Put	SOLE		100,000	0	0
CARPENTER TECHNOLOGY INC.	Common	144285103	207	3,336	SH		SOLE		3,336	0	0
CATERPILLAR INC	Common	149123901	45,405	500,000	SH	Call	DFND	1	0	0	500,000
CF INDUSTRIES HOLDINGS INC	Common	125269100	19,972	85,700	SH		SOLE		85,700	0	0
CF INDUSTRIES HOLDINGS INC	Common	125269950	4,661	20,000	SH	Put	SOLE		20,000	0	0
CHARTER COMMUNICATION-A	Common	16117M305	23,933	175,000	SH		DFND	1	0	0	175,000
CIENA CORP	Common	171779309	3,829	160,000	SH		SOLE		160,000	0	0
CIENA CORP	Common	171779959	4,786	200,000	SH	Put	SOLE		200,000	0	0
CIGNA CORP	Common	125509109	267	3,050	SH		SOLE		3,050	0	0
CISCO SYSTEMS INC	Common	17275R102	15,140	675,000	SH		SOLE		675,000	0	0
CITIGROUP INC	Common	172967424	610	11,713	SH		SOLE		11,713	0	0
CITIGROUP INC	Common	172967954	6,253	120,000	SH	Put	SOLE		120,000	0	0
CLIFFS NATURAL RESOURCES INC	Common	18683K101	1,310	50,000	SH		SOLE		50,000	0	0
CLIFFS NATURAL RESOURCES INC	Common	18683K951	2,621	100,000	SH	Put	SOLE		100,000	0	0
CNA FINANCIAL CORP	Common	126117100	10,395,793	242,382,673	SH		SOLE		242,382,673	0	0
CNO FINANCIAL GROUP INC	Common	12621E103	506	28,600	SH		SOLE		28,600	0	0
COEUR MINING INC	Common	192108504	1,466	135,150	SH		SOLE		135,150	0	0
COMSTOCK MINING INC	Common	205750102	256	146,151	SH		SOLE		146,151	0	0
CONSTELLATION BRANDS INC-A	Common	21036P108	21,114	300,000	SH		SOLE		300,000	0	0
CORNING INC	Common	219350955	3,564	200,000	SH	Put	SOLE		200,000	0	0
COVANTA HOLDING CORP 3.25% 2014/06/01	Convert	22282EAC6	258	220,000	PRN		SOLE		220,000	0	0
CRAY INC	Common	225223304	282	10,284	SH		SOLE		10,284	0	0
CUMMINS INC	Common	231021956	5,639	40,000	SH	Put	SOLE		40,000	0	0
DANA HOLDING CORP	Common	235825905	25,506	1,300,000	SH	Call	DFND	1	0	0	1,300,000
DEERE & CO	Common	244199105	557	6,100	SH		SOLE		6,100	0	0
DELTA AIR LINES INC	Common	247361702	745	27,125	SH		SOLE		27,125	0	0
DENBURY	Common	247916208	13,678	832,500	SH		SOLE		832,500	0	0

RESOURCES INC											
DEVON ENERGY CORPORATION	Common	25179M103	371	6,000	SH		SOLE		6,000	0	0
DIAMOND OFFSHORE DRILLING	Common	25271C102	3,990,355	70,104,620	SH		SOLE		70,104,620	0	0
DOLLAR GENERAL CORP	Common	256677105	7,540	125,000	SH		DFND	1	0	0	125,000
DU PONT E.I. DE NEMOURS	Common	263534109	2,599	40,000	SH		SOLE		40,000	0	0
DU PONT E.I. DE NEMOURS	Common	263534959	12,994	200,000	SH	Put	SOLE		200,000	0	0
EATON CORP PLC	Common	278058102	375	4,928	SH		SOLE		4,928	0	0
EATON CORP PLC	Common	278058952	7,612	100,000	SH	Put	SOLE		100,000	0	0
ENSCO PLC-CL A	Common	G3157S106	635	11,100	SH		SOLE		11,100	0	0
EXETER RESOURCE CORP	Common	301835104	351	642,545	SH		SOLE		642,545	0	0
EXPRESS SCRIPTS HOLDING CO	Common	30219G108	26,340	375,000	SH		SOLE		375,000	0	0
EXXON MOBIL CORP	Common	30231G102	215	2,125	SH		SOLE		2,125	0	0
EZCORP INC-CL A	Common	302301106	142	12,173	SH		SOLE		12,173	0	0
FEDEX CORP	Common	31428X106	1,006	7,000	SH		SOLE		7,000	0	0
FORD MOTOR CO	Common	345370900	15,430	1,000,000	SH	Call	DFND	1	0	0	1,000,000
GENERAL MOTORS CO.	Common	37045V100	23,903	584,850	SH		SOLE		584,850	0	0
GENERAL MOTORS CO.	Common	37045V100	24,522	600,000	SH		DFND	1	0	0	600,000
GENERAL MOTORS CO.	Warrant	37045V118	227	5,552	SH		SOLE		5,552	0	0
GENERAL MOTORS CO.	Warrant	37045V126	1,667	40,800	SH		SOLE		40,800	0	0
GENERAL MOTORS CO.	Common	37045V900	44,957	1,100,000	SH	Call	DFND	1	0	0	1,100,000
GLOBAL CASH ACCESS HOLDINGS	Common	378967103	273	27,336	SH		SOLE		27,336	0	0
GOLDCORP INC	Common	380956409	1,300	60,000	SH		SOLE		60,000	0	0
GOLDCORP INC	Common	380956959	2,600	120,000	SH	Put	SOLE		120,000	0	0
GOLDMAN SACHS GROUP INC	Common	38141G104	239	1,350	SH		SOLE		1,350	0	0
GRANITE REAL ESTATE INVESTMENT	Common	387437114	306	8,396	SH		SOLE		8,396	0	0
HCA HOLDINGS INC	Common	40412C101	954	20,000	SH		SOLE		20,000	0	0
HCA HOLDINGS INC	Common	40412C951	3,817	80,000	SH	Put	SOLE		80,000	0	0
HEALTH MGMT ASSOCIATES INC-A	Common	421933102	296	22,610	SH		SOLE		22,610	0	0
HECLA MINING CO	Common	422704106	764	248,094	SH		SOLE		248,094	0	0
HERTZ GLOBAL HOLDINGS INC	Common	42805T955	2,862	100,000	SH	Put	SOLE		100,000	0	0
HEWLETT-PACKARD CO	Common	428236103	14,675	524,495	SH		SOLE		524,495	0	0
HOME DEPOT INC	Common	437076902	65,872	800,000	SH	Call	DFND	1	0	0	800,000
IAMGOLD CORP	Common	450913108	1,846	555,138	SH		SOLE		555,138	0	0
ICONIX BRAND GROUP INC	Common	451055107	223	5,606	SH		SOLE		5,606	0	0
INFINERA CORP	Common	45667G103	4,499	460,000	SH		SOLE		460,000	0	0
ING US INC	Common	45685E106	310	8,825	SH		SOLE		8,825	0	0
INNOSPEC INC	Common	45768S105	213	4,600	SH		SOLE		4,600	0	0
INTERPUBLIC GROUP OF COS INC	Common	460690100	273	15,400	SH		SOLE		15,400	0	0

INTL BUSINESS MACHINES CORP	Common	459200101	1,408	7,509	SH		SOLE		7,509	0	0
JOHNSON & JOHNSON	Common	478160104	589	6,432	SH		SOLE		6,432	0	0
JPMORGAN CHASE & CO	Common	46625H100	11,218	191,833	SH		SOLE		191,833	0	0
JPMORGAN CHASE & CO	Common	46625H100	5,848	100,000	SH		DFND	1	0	0	100,000
KINROSS GOLD CORP	Common	496902404	3,793	866,010	SH		SOLE		866,010	0	0
LEGG MASON INC	Common	524901105	333	7,650	SH		SOLE		7,650	0	0
LINCOLN NATIONAL CORP	Common	534187109	1,007	19,500	SH		SOLE		19,500	0	0
LOWE'S COS INC	Common	548661107	496	10,000	SH		SOLE		10,000	0	0
LOWE'S COS INC	Common	548661957	4,955	100,000	SH	Put	SOLE		100,000	0	0
MAG SILVER CORP	Common	55903Q104	1,462	282,123	SH		SOLE		282,123	0	0
MANITOWOC CO INC.	Common	563571908	17,490	750,000	SH	Call	DFND	1	0	0	750,000
MARKET VECTORS GOLD MINERS	Common	57060U950	845	40,000	SH	Put	SOLE		40,000	0	0
MARKET VECTORS JR GOLD MINER	Common	57061R544	2,740	88,250	SH		SOLE		88,250	0	0
MARKET VECTORS JR GOLD MINER	Common	57061R904	2,328	75,000	SH	Call	SOLE		75,000	0	0
MARKET VECTORS JR GOLD MINER	Common	57061R954	2,484	80,000	SH	Put	SOLE		80,000	0	0
MARTIN MARIETTA MATERIALS	Common	573284106	1,999	20,000	SH		SOLE		20,000	0	0
MARTIN MARIETTA MATERIALS	Common	573284956	1,999	20,000	SH	Put	SOLE		20,000	0	0
MCKESSON CORP	Common	58155Q953	12,912	80,000	SH	Put	SOLE		80,000	0	0
MEN'S WEARHOUSE INC/THE	Common	587118900	14,047	275,000	SH	Call	DFND	1	0	0	275,000
MERCK & CO. INC.	Common	58933Y105	814	16,272	SH		SOLE		16,272	0	0
METLIFE INC	Common	59156R108	524	9,725	SH		SOLE		9,725	0	0
METLIFE INC	Common	59156R958	5,392	100,000	SH	Put	SOLE		100,000	0	0
MICROSOFT CORP	Common	594918104	37,341	998,149	SH		SOLE		998,149	0	0
MICROSOFT CORP	Common	594918904	11,223	300,000	SH	Call	SOLE		300,000	0	0
MICROSOFT CORP	Common	594918904	104,748	2,800,000	SH	Call	DFND	1	0	0	2,800,000
MICROSOFT CORP	Common	594918954	14,590	390,000	SH	Put	SOLE		390,000	0	0
MIDWAY GOLD CORP	Common	598153104	162	197,679	SH		SOLE		197,679	0	0
MOLYCORP INC	Common	608753959	562	100,000	SH	Put	SOLE		100,000	0	0
MONSTER WORLDWIDE INC	Common	611742107	104	14,575	SH		SOLE		14,575	0	0
MUELLER WATER PRODUCTS INC-A	Common	624758108	148	15,778	SH		SOLE		15,778	0	0
NASDAQ OMX GROUP	Common	631103108	15,377	386,350	SH		SOLE		386,350	0	0
NATIONAL OILWELL VARCO INC	Common	637071101	17,099	214,998	SH		SOLE		214,998	0	0
NATIONSTAR MORTGAGE HOLDINGS	Common	63861C109	5,544	150,000	SH		DFND	1	0	0	150,000
NEWMONT MINING CORP	Common	651639106	7,556	328,100	SH		SOLE		328,100	0	0
NEWMONT MINING CORP	Common	651639906	4,606	200,000	SH	Call	SOLE		200,000	0	0
NEWMONT MINING CORP	Common	651639956	3,685	160,000	SH	Put	SOLE		160,000	0	0

NEWS CORP - CLASS A	Common	65249B109	561	31,140	SH		SOLE		31,140	0	0
NEWS CORP - CLASS B	Common	65249B208	187	10,460	SH		SOLE		10,460	0	0
NOVACOPPER INC	Common	66988K102	263	173,076	SH		SOLE		173,076	0	0
NOVAGOLD RESOURCES INC	Common	66987E206	2,724	1,072,542	SH		SOLE		1,072,542	0	0
OCCIDENTAL PETROLEUM CORP	Common	674599105	1,222	12,850	SH		SOLE		12,850	0	0
OMNICOM GROUP	Common	681919106	203	2,725	SH		SOLE		2,725	0	0
ORACLE CORP	Common	68389X105	22,747	594,525	SH		SOLE		594,525	0	0
OWENS CORNING	Common	690742101	226	5,550	SH		SOLE		5,550	0	0
P G & E CORP	Common	69331C108	385	9,564	SH		SOLE		9,564	0	0
PAN AMERICAN SILVER CORP	Common	697900108	493	42,176	SH		SOLE		42,176	0	0
PARK STERLING CORP	Common	70086Y105	146	20,415	SH		SOLE		20,415	0	0
PARKER HANNIFIN CORP	Common	701094104	209	1,625	SH		SOLE		1,625	0	0
PFIZER INC	Common	717081103	1,152	37,606	SH		SOLE		37,606	0	0
PHILLIPS 66	Common	718546954	4,628	60,000	SH	Put	SOLE		60,000	0	0
PINNACLE ENTERTAINMENT INC	Common	723456109	7,797	300,000	SH		DFND	1	0	0	300,000
PMC - SIERRA INC	Common	69344F106	1,929	300,000	SH		SOLE		300,000	0	0
PNC FINANCIAL SERVICES GROUP	Common	693475105	247	3,189	SH		SOLE		3,189	0	0
POST HOLDINGS INC	Common	737446104	8,622	175,000	SH		DFND	1	0	0	175,000
PPL CORPORATION	Common	69351T106	903	30,000	SH		SOLE		30,000	0	0
PRETIUM RESOURCES INC	Common	74139C102	2,862	554,342	SH		SOLE		554,342	0	0
REINSURANCE GROUP OF AMERICA	Common	759351604	550	7,100	SH		SOLE		7,100	0	0
RENT-A-CENTER INC	Common	76009N100	321	9,614	SH		SOLE		9,614	0	0
ROYAL DUTCH SHELL PLC-ADR	Common	780259206	287	4,020	SH		SOLE		4,020	0	0
RUBICON MINERALS CORP	Common	780911103	1,294	1,401,817	SH		SOLE		1,401,817	0	0
SANDSTORM GOLD LTD	Common	80013R206	1,248	288,626	SH		SOLE		288,626	0	0
SCHLUMBERGER LTD	Common	806857108	12,165	135,000	SH		SOLE		135,000	0	0
SCHWAB CHARLES CORP	Common	808513105	2,860	110,000	SH		SOLE		110,000	0	0
SCHWAB CHARLES CORP	Common	808513955	1,560	60,000	SH	Put	SOLE		60,000	0	0
STAPLES INC	Common	855030102	7,063	444,480	SH		SOLE		444,480	0	0
STILLWATER MINING CO	Common	86074Q102	2,556	207,132	SH		SOLE		207,132	0	0
SUNCOR ENERGY INC	Common	867224107	20,133	574,400	SH		SOLE		574,400	0	0
SUPERIOR ENERGY SERVICES INC	Common	868157108	404	15,175	SH		SOLE		15,175	0	0
SYNOVUS FINANCIAL CORP	Common	87161C105	70	19,425	SH		SOLE		19,425	0	0
TESLA MOTORS INC	Common	88160R951	15,043	100,000	SH	Put	DFND	1	0	0	100,000
THORATEC CORP	Common	885175307	732	20,000	SH		SOLE		20,000	0	0
TIME WARNER CABLE	Common	88732J207	10,840	80,000	SH		DFND	1	0	0	80,000
TRAVELERS COS	Common	89417E109	1,096	12,100	SH		SOLE		12,100	0	0

INC											
TWITTER INC	Common	90184L952	12,730	200,000	SH	Put	DFND	1	0	0	200,000
UBS AG-REG	Common	H89231338	205	10,625	SH		SOLE		10,625	0	0
UNITED PARCEL SERVICE-CL B	Common	911312106	6,305	60,000	SH		SOLE		60,000	0	0
UNITED PARCEL SERVICE-CL B	Common	911312956	10,508	100,000	SH	Put	SOLE		100,000	0	0
UNITED TECHNOLOGIES CORP	Common	913017959	6,828	60,000	SH	Put	SOLE		60,000	0	0
URANIUM ENERGY CORP	Common	916896103	144	71,967	SH		SOLE		71,967	0	0
URS CORP	Common	903236107	234	4,425	SH		SOLE		4,425	0	0
VIACOM INC- CLASS B	Common	92553P201	8,734	100,000	SH		DFND	1	0	0	100,000
VIRTUS INVESTMENT PARTNERS	Common	92828Q109	458	2,287	SH		SOLE		2,287	0	0
VISTA GOLD CORP	Common	927926303	669	1,758,748	SH		SOLE		1,758,748	0	0
WALTER ENERGY INC	Common	93317Q105	245	14,735	SH		SOLE		14,735	0	0
WELLPOINT INC	Common	94973V107	407	4,400	SH		SOLE		4,400	0	0
WELLS FARGO & CO	Common	949746101	15,890	350,000	SH		SOLE		350,000	0	0
WESTERN DIGITAL CORP	Common	958102105	12,585	150,000	SH		SOLE		150,000	0	0
WESTERN DIGITAL CORP	Common	958102905	2,936	35,000	SH	Call	SOLE		35,000	0	0
WET SEAL CL A	Common	961840105	42	15,290	SH		SOLE		15,290	0	0
WHITING PETROLEUM CORP	Common	966387102	464	7,500	SH		SOLE		7,500	0	0
WISDOMTREE JAPAN HEDGED EQ	Common	97717W851	20,336	400,000	SH		DFND	1	0	0	400,000
WPX ENERGY INC	Common	98212B103	453	22,204	SH		SOLE		22,204	0	0
ZOLTEK COMPANIES INC	Common	98975W104	1,842	110,000	SH		SOLE		110,000	0	0