
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549

FORM 8-K

CURRENT REPORT
PURSUANT TO SECTION 13 OR 15(d) OF THE SECURITIES EXCHANGE ACT OF 1934

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| Date of report: | <u>January 10, 2008</u> |
| (Date of earliest event reported): | <u>January 10, 2008</u> |

LOEWS CORPORATION

(Exact name of registrant as specified in its charter)

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|---|-----------------------------|---|
| <u>Delaware</u> | <u>1-6541</u> | <u>13-2646102</u> |
| (State or other jurisdiction of incorporation or organization) | (Commission File Number) | (I.R.S. Employer Identification No.) |
| <u>667 Madison Avenue, New York, N.Y.</u> | | <u>10065-8087</u> |
| (Address of principal executive offices) | | (Zip Code) |

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| Registrant's telephone number, including area code: | <u>(212) 521-2000</u> |
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NOT APPLICABLE

(Former name or former address, if changed since last report.)

Check the appropriate box below if the Form 8-K filing is intended to simultaneously satisfy the filing obligation of the registrant under any of the following provisions (see General Instruction A.2. below):

- ☐ Written communications pursuant to Rule 425 under the Securities Act (17 CFR 230.425)
 - ☐ Soliciting material pursuant to Rule 14a-12 under the Exchange Act (17 CFR 240.14a-12)
 - ☐ Pre-commencement communications pursuant to Rule 14d-2(b) under the Exchange Act (17 CFR 240.14d-2(b))
 - ☐ Pre-commencement communications pursuant to rule 13e-4 (c) under the Exchange Act (17 CFR 240.13e-4(c))
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Item 7.01 Regulation FD Disclosure.

The sale by Registrant of Bulova Corporation to Citizen Watch Co., Ltd. was consummated on January 10, 2008. Registrant anticipates recognizing a pretax gain in the first quarter of 2008 of approximately \$105 million, which amount is subject to adjustment based on 2007 year-end financial statements to be prepared.

SIGNATURES

Pursuant to the requirements of the Securities Exchange Act of 1934, the registrant has duly caused this report to be signed on its behalf by the undersigned hereunto duly authorized.

LOEWS CORPORATION
(Registrant)

Dated: January 10, 2008

By: /s/ Gary W. Garson
Gary W. Garson
Senior Vice President
General Counsel
and Secretary

