



April 24, 2009

Securities and Exchange Commission
Division of Corporation Finance
Washington, DC 20549-6010

Attn: Ibolya Ignat
Staff Accountant

Re: Loews Corporation ("Loews")
Form 10-K for the Year Ended December 31, 2008 Filed on February 25, 2009
Schedule 14A Filed on April 7, 2009
File No. 001-06541

VIA EDGAR FILING AND FACSIMILE TRANSMISSION

Dear Ms. Ignat:

Loews is in receipt of the Staff's comment letter dated April 23, 2009 regarding its above referenced periodic filings. Consistent with your exchange of voice mail with representatives of CNA Financial Corporation, a 90% owned subsidiary of Loews ("CNA"), and CNA's letter to you of April 24, 2009, in relation thereto, Loews is working on a substantive response to the comment letter and plans to submit such response to the Staff on or before May 15, 2009.

Although Loews is, of course, amenable to enhancing its disclosures in the context of the comment letter, this response should not be considered an indication that Loews believes any disclosures in the captioned Form 10-K or Schedule 14A were inadequate or incorrect in any material respect.

If you have any questions or would like to discuss this matter please feel free to contact the undersigned at (212) 521-2950.

Very truly yours,

/s/ Peter W. Keegan

Peter W. Keegan
Chief Financial Officer

667 Madison Avenue, New York, New York 10065

voice: 212-521-2950

fax: 212-521-2329

email: pkeegan@loews.com
