

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

FORM 13F-HR/A

INFORMATION REQUIRED OF INSTITUTIONAL INVESTMENT MANAGERS PURSUANT TO
SECTION 13(f) OF THE SECURITIES EXCHANGE ACT OF 1934 AND RULES THEREUNDER

Report for the Quarter Ended September 30, 1999

Check here if amendment [x]; Amendment Number 1

This Amendment (check only one): [x] is a restatement.
[] adds new holdings entries.

Loews Corporation

Name of Institutional Investment Manager

667 Madison Avenue New York New York 10021

Business Address (Street) (City) (State) (Zip)

Barry Hirsch, Senior Vice President (212) 521-2920

Name, Phone No., and Title of Person Duly Authorized to Submit This Report.

The institutional investment manager submitting this Form and its attachments and the person by whom it is signed represent hereby that all information contained therein is true, correct and complete. It is understood that all required items, statements and schedules are considered integral parts of this Form and that the submission of any amendment represents that all unamended items, statements and schedules remain true, correct and complete as previously submitted.

Pursuant to the requirements of Securities Exchange Act of 1934, the undersigned Institutional investment manager has caused this report to be signed on its behalf in the City of New York and State of

New York on the 23rd day of November, 1999.

Loews Corporation

(Name of Institutional Investment Manager)

By: /s/ Barry Hirsch

(Manual Signature of Person Duly Authorized
to Submit This Report)

Name and 13F file number of ALL Institutional Investment Managers with respect to which this schedule is filled (other than the one filing this report):
(List in alphabetical order).

13F File Numbers will be assigned to Institutional Investment Managers after they file their first report.

Name: 13F File No.: Name: 13F File
No.:

1. None	6.
2.	7.
3.	8.
4.	9.
5.	10.

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Loews Corporation

FORM 13F-HR/A

Report for the Quarter Ended

September 30, 1999

Loews Corporation ("Loews"), by virtue of its approximately 86% ownership of voting securities of CNA Financial Corporation whose business address is CNA Plaza, Chicago, Illinois 60685 ("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. Pursuant to General Instruction B of Form 13F, CNA is reporting on behalf of Loews regarding the CNA Securities.

Mr. Laurence A. Tisch and Mr. Preston R. Tisch own in the aggregate approximately 33% of the outstanding Common Stock of Loews. Mr. Laurence A. Tisch and Mr. Preston R. Tisch are the Co-Chairman of the Board of Loews. Laurence A. Tisch and Preston R. Tisch are brothers and may be deemed to be control persons of Loews.

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Item 1:	Item 2:	Item 3:	Item 4:	Item 5:	Item 6:			Item 7:	Item 8:
					Investment Discretion				
						(b) Shared-	(c) Shared-		Voting Authority (Shares)
	Title	CUSIP	Fair Market	Shares or	(a)Sole	As Defined	Other	Managers	-----
Name of Issuer	Class	Number	Value (In	Principal	In Instr. v	In Instr. v		See	(a)Sole (b)Shared (c)None
			Thousands)	Amount				Instr. v	
Agnico Eagle Mines	Common	008474108	\$ 9,300	1,200,000	X				1,200,000
Amcast Ind. Corp.	Common	023395106	666	50,000	X				50,000
America On Line, Inc.	Common	02364J104	4,163	40,000	X				40,000
AMR Corp.	Common	001765106	545	10,000	X				10,000
Barrick Gold Corp.	Common	067901108	27,188	1,250,000	X				1,250,000
Battle Mountain Gold	Common	071593107	1,913	600,000	X				600,000
BE Aerospace Inc.	Common	073302101	238	20,000	X				20,000
Beckman Coulter Inc.	Common	075811109	903	20,000	X				20,000
Boeing Co.	Common	097023105	4,902	115,000	X				115,000
CNA Financial Corp.	Common	126117100	5,540,937	158,312,480	X				158,312,480
Cadiz Inc.	Common	127535108	4,599	480,900	X				480,900
Cambior Inc.	Common	13201L103	1,050	300,000	X				300,000
CHUBB Corp.	Common	171232101	1,985	40,000	X				40,000
Coca Cola Co.	Common	191219104	531	11,000	X				11,000
Consolidated Frtwys	Common	209232107	198	20,000	X				20,000
Delta Airlines	Common	247361108	970	20,000	X				20,000
Diamond Offshore	Common	25271C102	2,339,588	70,100,000	X				70,100,000
DuPont E.I. De Nemours	Common	263534109	3,025	50,000	X				50,000
		TOTAL	\$ 7,942,701						

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					Investment Discretion				
						(b) Shared-	(c) Shared-		Voting Authority (Shares)
	Title	CUSIP	Fair Market	Shares or	(a)Sole	As Defined	Other	Managers	-----
Name of Issuer	Class	Number	Value (In	Principal	In Instr. v	In Instr. v		See	(a)Sole (b)Shared (c)None
			Thousands)	Amount				Instr. v	
FDX Corp.	Common	31304N107	\$ 5,831	150,000	X				150,000
Furniture Brands International	Common	360921100	1,403	71,250	X				71,250
Glamis Gold	Common	376775102	2,500	1,000,000	X				1,000,000
Homestake Mining	Common	437614100	40,159	4,375,000	X				4,375,000
Houston Exploration Company	Common	442120101	1,410	65,000	X				65,000

IDT Corp.	Common	448947101	3,239	154,700	X	154,700
IMC Global Inc.	WT 122200	449669118	16,180	11,111	X	11,111
Kinross Gold Corp.	Common	496902107	2,990	1,040,000	X	1,040,000
Landamerica Financial Group	Common	514936103	4,021	203,600	X	203,600
Med-Design Inc.	Common	583926100	76	20,000	X	20,000
Metromedia Int'l. Group Inc.	Common	591695101	207	50,213	X	50,213
Mine Safety Appliances Co.	Common	602720104	960	16,000	X	16,000
Miramar Mining Corp.	Common	60466E100	370	500,000	X	500,000
Navistar Int'l. Inc.	Common	63934E108	2,325	50,000	X	50,000
On Command Corp.	Common	682160106	1,411	74,287	X	74,287
On Command Corp.	WTS B 100703	682160122	151	23,697	X	23,697
		TOTAL	\$ 83,233			

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Item 1:	Item 2:	Item 3:	Item 4:	Item 5:	Item 6:	Item 7:	Item 8:
					Investment Discretion		
					(b) Shared-		
					As Defined	(c) Shared-	
Name of Issuer	Title of Class	CUSIP Number	Fair Market Value (In Thousands)	Shares or Principal Amount	(a)Sole In Instr. v	Other	Managers See Instr. v
							Voting Authority (Shares)
							(a)Sole (b)Shared (c)None
Owens Illionis Inc.	Common	690768403	\$ 991	50,000	X		50,000
Perrigo Co.	Common	714290103	626	79,500	X		79,500
Pixar Inc.	Common	725811103	1,505	40,000	X		40,000
Placer Dome	Common	725906101	30,494	2,050,000	X		2,050,000
Pfizer, Inc.	Common	717081103	1,435	40,000	X		40,000
Potash Corp.	Common	73755L107	1,033	20,000	X		20,000
Staples Inc.	Common	855030102	873	40,000	X		40,000
Stillwater Mining Co.	Common	86074Q102	9,910	368,750	X		368,750
Sunrise Assist Living	Common	86768K106	1,063	40,000	X		40,000
TJ Int'l.	Common	872534102	251	10,000	X		10,000
TVX Gold Inc.	Common	87308K101	3,713	2,700,000	X		2,700,000
Tetra Tech. Inc.	Common	88162F105	668	40,000	X		40,000
Texas Industries	Common	882491103	740	20,000	X		20,000
Thermedics Inc.	Common	883901100	1,180	160,000	X		160,000
Thermo Cardio System	Common	88355K200	1,283	180,000	X		180,000
Thermo Cardio System	SbDbCv 144A 04	88355KAA9	820	1,000,000	X		1,000,000
Thermo Electron Corp.	Common	883556102	1,035	77,000	X		77,000
		TOTAL	\$ 57,620				

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Item 1:	Item 2:	Item 3:	Item 4:	Item 5:	Item 6:			Item 7:	Item 8:		
Name of Issuer	Title of Class	CUSIP Number	Fair Market Value (In Thousands)	Shares or Principal Amount	(a)Sole	Investment Discretion		Managers See Instr. v	Voting Authority (Shares)		
						(b) Shared-As Defined In Instr. v	(c)Shared-Other		(a)Sole	(b)Shared	(c)Non
Thermo Electron Corp.	SubDbCv 144A 03	883556AF9	\$ 860	1,000,000	X					1,000,000	
Thermotrex Corp.	SubDbCv 3.25% 07	883666AA7	330	500,000	X					500,000	
Windmere-Durable Holdings, Inc.	Common	973411101	1,206	100,000	X					100,000	
USG Corp.	Common	903293405	9,525	200,000	X					200,000	
AMR Corp.	Common	001765956	3,270	60,000 (p)	X					60,000 (p)	
Barrick Gold Corp.	Common	067901908	5,438	250,000 (c)	X					250,000 (c)	
Barrick Gold Corp.	Common	067901958	16,313	750,000 (p)	X					750,000 (p)	
Beckman Coulter, Inc.	Common	075811959	903	20,000 (p)	X					20,000 (p)	
Boeing	Common	097023955	5,968	140,000 (p)	X					140,000 (p)	
Cadiz Inc.	Common	127537908	239	25,000 (c)	X					25,000 (c)	
Caterpillar Inc. Del.	Common	149123951	9,866	180,000 (p)	X					180,000 (p)	
Chase Manhattan Corp.	Common	16161A958	7,538	100,000 (p)	X					100,000 (p)	
Chubb Corp.	Common	171232901	993	20,000 (c)	X					20,000 (c)	
Chubb Corp.	Common	191232951	1,985	40,000 (p)	X					40,000 (p)	
Clear Channel	Common	184502952	7,988	100,000 (p)	X					100,000 (p)	
Delta Airlines	Common	247361958	3,880	80,000 (p)	X					80,000 (p)	
Disney Walt Co.	Common	254687906	58,500	2,250,000 (c)	X					2,250,000 (c)	
		TOTAL	\$ 134,802								

Item 1:	Item 2:	Item 3:	Item 4:	Item 5:	Item 6:			Item 7:	Item 8:		
Name of Issuer	Title of Class	CUSIP Number	Fair Market Value (In Thousands)	Shares or Principal Amount	(a)Sole	Investment Discretion		Managers See Instr. v	Voting Authority (Shares)		
						(b) Shared-As Defined In Instr. v	(c)Shared-Other		(a)Sole	(b)Shared	(c)Non
Disney Walt Co.	Common	254687956	\$ 125,788	4,838,000 (p)	X					4,838,000 (p)	
Dow Chemical Co.	Common	260543953	7,954	70,000 (p)	X					70,000 (p)	
DuPont E I De Nemours	Common	263545959	4,235	70,000 (p)	X					70,000 (p)	
Exxon Corp.	Common	302290951	9,880	130,000 (p)	X					130,000 (p)	
FDX Corp.	Common	31304N957	7,775	200,000 (p)	X					200,000 (p)	
General Electric Corp.	Common	369604953	16,599	140,000 (p)	X					140,000 (p)	
Homestake Mining	Common	437614900	15,619	1,700,000 (c)	X					1,700,000 (c)	
Homestake Mining	Common	437614950	10,750	1,170,000 (p)	X					1,170,000 (p)	
Merrill Lynch & Co.	Common	590188958	6,738	100,000 (p)	X					100,000 (p)	
Minn. Mng. & Man.	Common	604059955	3,843	40,000 (p)	X					40,000 (p)	
Navistar Int'l, Inc.	Common	63934E958	2,325	50,000 (p)	X					50,000 (p)	
Nike, Inc.	Common	654106953	2,844	50,000 (p)	X					50,000 (p)	

Owens Illinois Inc.	Common	690768953	99	50,000 (p)	X	50,000 (p)
Pfizer, Inc.	Common	717081953	2,153	60,000 (p)	X	60,000 (p)
Placer Dome	Common	725906901	8,181	550,000 (c)	X	550,000 (c)
Placer Dome	Common	725906951	6,322	425,000 (p)	X	425,000 (p)
Potash Corp.	Common	73755L957	3,098	60,000 (p)	X	60,000 (p)
Schlumberger Ltd.	Common	806857958	2,493	40,000 (p)	X	40,000 (p)
		TOTAL	\$ 236,696			

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Item 1:	Item 2:	Item 3:	Item 4:	Item 5:	Item 6: Investment Discretion		Item 7:	Item 8:
	Title	CUSIP	Fair Market	Shares or		(b) Shared-	Managers	Voting Authority (Shares)
Name of Issuer	Class	Number	Value (In Thousands)	Principal Amount	(a)Sole	As Defined In Instr. v	(c)Shared- Other	See Instr. v
								(a)Sole (b)Shared (c)None
Amazon Com. Inc.	Common	023135906	\$ 799	10,000 (c)	X			10,000 (c)
America Online	Common	023645904	1,041	10,000 (c)	X			10,000 (c)
America Online	Common	02364J954	5,203	50,000 (p)	X			50,000 (p)
CDW Computer	Common	125129956	1,955	40,000 (p)	X			40,000 (p)
Clear Channel	Common	184502952	6,390	80,000 (p)	X			80,000 (p)
Coca Cola	Common	191219954	3,860	80,000 (p)	X			80,000 (p)
Gateway	Common	367833950	1,760	40,000 (p)	X			40,000 (p)
Intel	Common	458140950	2,973	40,000 (p)	X			40,000 (p)
IBM	Common	459200951	2,420	20,000 (p)	X			20,000 (p)
Micron Tech.	Common	595112903	665	10,000 (c)	X			10,000 (c)
Micron Tech.	Common	595112953	1,995	30,000 (p)	X			30,000 (p)
Priceline.Com	Common	741503906	645	10,000 (c)	X			10,000 (c)
Seitel Inc.	Common	816074956	98	10,000 (p)	X			10,000 (p)
Staples, Inc.	Common	855030952	873	40,000 (p)	X			40,000 (p)
Sunrise Assisted Living Inc.	Common	86768K956	1,063	40,000 (p)	X			40,000 (p)
U.S. Airways	Common	911905957	788	30,000 (p)	X			30,000 (p)
Windmere Durable Holdings Inc.	Common	973411901	482	40,000 (c)	X			40,000 (c)
		TOTAL	\$ 33,010					
	AGGREGATE	TOTAL	\$ 8,488,062					

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