

SECURITIES AND EXCHANGE COMMISSION
Washington, D.C. 20549

FORM S-8
REGISTRATION STATEMENT
Under
the Securities Act of 1933

Loews Corporation
(Exact Name of Registrant as Specified in its Charter)

Delaware
(State or Other Jurisdiction
of Incorporation or Organization)

13-2646102
(I.R.S. Employer Identification No.)

667 Madison Avenue
New York, New York
(Address of Principal Executive Offices)

10021-8087
(Zip Code)

Loews Corporation 2000 Stock Option Plan
(Full Title of the Plan)

Gary W. Garson
Senior Vice President, Secretary and General Counsel
Loews Corporation
667 Madison Avenue
New York, New York 10021-8087
(Name and Address of Agent for Service)

(212) 521-2000
(Telephone Number, Including Area Code, of Agent for Service)

CALCULATION OF REGISTRATION FEE

Title of Securities to be Registered	Amount to be Registered*	Proposed Maximum Offering Price Per Share**	Proposed Maximum Aggregate Offering Price**	Amount of Registration Fee
Common Stock, par value \$1.00 per share . . .	2,000,000	\$97.57	\$195,140,000	\$22,967.98

* Pursuant to Rule 416, this registration statement shall cover any additional securities to be offered or issued resulting from stock splits, stock dividends or any similar such transaction.

** Pursuant to Rule 457(h)(1), computed on the basis of the average of the high and low prices per share of the Common Stock on November 15, 2005.

The purpose of this Registration Statement is to register additional shares for issuance under the Registrant's 2000 Stock Option Plan. The contents of the Registrant's Registration Statement on Form S-8, Reg. No. 333-33616, are incorporated herein by reference.

Item 5. Interests of Named Experts and Counsel.

Gary W. Garson, Senior Vice President, Secretary and General Counsel of the Registrant, holds options to purchase shares of Common Stock pursuant to the Loews Corporation 2000 Stock Option Plan. Mr. Garson has provided the opinion attached hereto as exhibit 5.1 regarding the legality of the securities being registered pursuant to this registration statement.

SIGNATURES

Pursuant to the requirements of the Securities Act of 1933, as amended, the registrant certifies that it has reasonable grounds to believe that it meets all of the requirements for filing on Form S-8 and has duly caused this Registration Statement to be signed on its behalf by the undersigned, thereunto duly authorized, in the City of New York, New York, on November 17, 2005.

LOEWS CORPORATION

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

Pursuant to the requirements of the Securities Act of 1933, as amended, this registration statement has been signed by the following persons in the capacities indicated on November 17, 2005.

	Title
/s/ James S. Tisch _____ James S. Tisch	President, Chief Executive Officer, Office of the President and Director
/s/ Peter W. Keegan _____ Peter W. Keegan	Senior Vice President and Chief Financial Officer (Principal Financial and Accounting Officer)
/s/ Andrew H. Tisch _____ Andrew H. Tisch	Chairman of the Executive Committee, Office of the President and Director
/s/ Jonathan M. Tisch _____ Jonathan M. Tisch	Office of the President and Director
/s/ Joseph L. Bower _____ Joseph L. Bower	Director
/s/ John Brademas _____ John Brademas	Director

/s/ Charles M. Diker

Charles M. Diker

Director

/s/ Paul J. Fribourg

Paul J. Fribourg

Director

/s/ Walter L. Harris

Walter L. Harris

Director

/s/ Philip A. Laskawy

Philip A. Laskawy

Director

/s/ Gloria R. Scott

Gloria R. Scott

Director

EXHIBIT INDEX

<u>Exhibit Number</u>	<u>Description of Exhibit</u>
4.1	Loews Corporation 2000 Stock Option Plan (1)
5.1	Opinion of Gary W. Garson, Esq.
23.1	Consent of Gary W. Garson, Esq. (included in Exhibit 5.1)
23.2	Consent of Deloitte & Touche LLP

(1) Incorporated by reference to Exhibit A to the Company's Proxy Statement on Schedule 14A filed with the Commission on March 25, 2005.

LOEWS CORPORATION
667 Madison Avenue
New York, New York 10021-8087

November 17, 2005

Loews Corporation
667 Madison Avenue
New York, New York 10021-8087

Ladies and Gentlemen:

I am providing this opinion as General Counsel of Loews Corporation, a Delaware corporation (the "Company"), in connection with the registration under the Securities Act of 1933, as amended, of 2,000,000 shares of its Common Stock, \$1.00 par value (the "Shares"), to be offered pursuant to the Loews Corporation 2000 Stock Option Plan (the "Plan"). In connection therewith, I have examined or am otherwise familiar with the Company's Certificate of Incorporation, the Company's By-Laws, the Plan, the Company's Registration Statement on Form S-8 (the "Registration Statement") relating to the Shares, relevant resolutions of the Board of Directors of the Company, and such other documents and instruments as I have deemed necessary for the purposes of this opinion. I hold options to purchase Shares under the Plan.

Based upon the foregoing, I am of the opinion that the Shares are duly authorized for issuance and when issued in accordance with the provisions of the Plan will be legally issued, fully paid and non-assessable shares of the Company.

I hereby consent to the filing of this opinion as an exhibit to the Registration Statement.

Very truly yours,

Gary W. Garson, Esq.
Senior Vice President,
Secretary and General Counsel

CONSENT OF INDEPENDENT REGISTERED PUBLIC ACCOUNTING FIRM

We consent to the incorporation by reference in this Registration Statement of Loews Corporation on Form S-8 of our report dated February 28, 2005 (May 5, 2005 as to Note 25 which describes the restatement of the previously reported consolidated financial statements), relating to the consolidated financial statements and financial statement schedules of Loews Corporation (which report expressed an unqualified opinion and included an explanatory paragraph relating to a change in method of accounting for goodwill and other intangible assets in 2002 to conform to Statement of Financial Accounting Standards No. 142) and our report dated February 28, 2005, relating to management's report on the effectiveness of internal control over financial reporting, appearing in the Annual Report on Form 10-K/A of Loews Corporation for the year ended December 31, 2004.

Deloitte & Touche LLP
New York, New York
November 16, 2005