

Via Facsimile and U.S. Mail  
Mail Stop 6010

September 12, 2006

Mr. James S. Tisch  
President and Chief Executive Officer  
Loews Corporation  
667 Madison Avenue  
New York, NY 10021-8087

**Re: Loews Corporation**  
**Form 10-K for Fiscal Year Ended December 31, 2005**  
**Filed on March 10, 2006**  
**File No. 001-06541**

Dear Mr. Tisch:

We have completed our review of your Form 10-K and have no further comments at this time.

Sincerely,

Jim Atkinson  
Accounting Branch Chief