



DIVISION OF
CORPORATION FINANCE

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

January 15, 2021

David B. Edelson
Senior Vice President and Chief Financial Officer
Loews Corporation
677 Madison Avenue
New York, New York 10065

Re: Loews Corporation
Form 10-K for the Fiscal Year Ended December 31, 2019
Filed February 12, 2020
File No. 001-06541

Dear Mr. Edelson:

We have completed our review of your filing. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Sincerely,

Division of Corporation Finance
Office of Finance