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**LOEWS**  
CORPORATION

Kenneth J. Zinghini  
Deputy General Counsel

August 13, 2002

Via Telecopy and Overnight Courier

Mr. Jonathan G. Katz  
Secretary  
Securities and Exchange Commission  
450 Fifth Street, NW  
Washington, DC 20549

Dear Mr. Katz:

Pursuant to Securities and Exchange Commission Order 4-460, enclosed are the required statements of James S. Tisch, Chief Executive Officer (principal executive officer) of Loews Corporation, and Peter W. Keegan, Chief Financial Officer (principal financial officer) of Loews Corporation.

Please feel free to contact the undersigned if you have any questions or comments.

Very truly yours,

Kenneth J. Zinghini  
Deputy General Counsel  
Loews Corporation

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**STATEMENT UNDER OATH OF PRINCIPAL FINANCIAL OFFICER REGARDING FACTS AND CIRCUMSTANCES RELATING TO EXCHANGE ACT FILINGS**

I, Peter W. Keegan, Senior Vice President and Chief Financial Officer (principal financial officer), of Loews Corporation, state and attest that:

- (1) To the best of my knowledge, based upon a review of the covered reports of Loews Corporation, and, except as corrected or supplemented in a subsequent covered report:
  - No covered report contained an untrue statement of a material fact as of the end of the period covered by such report (or in the case of a report on Form 8-K or definitive proxy materials, as of the date on which it was filed); and
  - No covered report omitted to state a material fact necessary to make the statements in the covered report, in light of the circumstances under which they were made, not misleading as of the end of the period covered by such report (or in the case of a report on Form 8-K or definitive proxy materials, as of the date on which it was filed).
- (2) I have reviewed the contents of this statement with the Company's audit committee.
- (3) In this statement under oath, each of the following, if filed on or before the date of this statement, is a "covered report":
  - Annual Report on Form 10-K for the year ended December 31, 2001 of Loews Corporation;
  - All reports on Form 10-Q, all reports on Form 8-K and all definitive proxy materials of Loews Corporation filed with the Commission subsequent to the filing of the Form 10-K identified above; and
  - Any amendments to any of the foregoing.

Peter W. Keegan  
Peter W. Keegan

August 13, 2002

Subscribed and sworn to before me this 13<sup>th</sup> day of August, 2002

Carol D. Dvorski  
Notary Public

My Commission Expires:

June 30, 2006

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CAROL DOKTORSKI  
Notary Public, State of New York  
No. 30-4720614  
Qualified in Nassau County  
Certificate Filed in New York County  
Commission Expires Jun. 30, 2006