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LOEWS CORP Form 4 January 04, 2005	5									
FORM 4									PPROVAL	
	UNITED	STATES		RITIES A shington			E COMMISSION	N OMB Number:	3235-028	7
Check this bo if no longer subject to Section 16. Form 4 or Form 5 obligations may continue. See Instruction 1(b).	this box nger to a 16. or Filed pursuant to Section 16(a) of the Securities Exchange Act of 1934, Section 17(a) of the Public Utility Holding Company Act of 1935 or Section 20(b) of the Investment Company Act of 1940								January 31 200 average urs per . 0.	5
(Print or Type Respo	onses)									
1. Name and Address of Reporting Person <u>*</u> FRIBOURG PAUL J			Symbol	er Name an S CORP		-	5. Relationship of Reporting Person(s) to Issuer			
(Last)	(First) (Middle)	3. Date of Earliest Transaction				(Che	ck all applicabl	.e)	
277 PARK AVENUE			(Month/1 12/31/2	Day/Year) 2004			Officer (give titleOther (specify below) below)			
Filed(N				endment, D onth/Day/Yea	-	al	 6. Individual or Joint/Group Filing(Check Applicable Line) _X_ Form filed by One Reporting Person Form filed by More than One Reporting 			
NEW YORK, N	YY 10172						Person	whole than one R	eporting	
(City)	(State)	(Zip)	Tab	le I - Non-J	Derivative	Securities A	Acquired, Disposed	of, or Beneficia	lly Owned	
	ransaction Date nth/Day/Year)	2A. Deema Execution any (Month/Da	Date, if	3. Transactic Code (Instr. 8) Code V	Disposed (Instr. 3,	(A) or of (D)	Securities Beneficially Owned Following Reported Transaction(s) (Instr. 3 and 4)	6. Ownership Form: Direct (D) or Indirect (I) (Instr. 4)	7. Nature of Indirect Beneficial Ownership (Instr. 4)	
Reminder: Report o	n a separate line	e for each cl	ass of sec	urities bene	ficially ow	ned directly	or indirectly.			
					Perso inforr requi	ons who res nation con red to resp ays a curre	spond to the colle tained in this form ond unless the fo ntly valid OMB co	n are not rm	SEC 1474 (9-02)	

Table II - Derivative Securities Acquired, Disposed of, or Beneficially Owned (e.g., puts, calls, warrants, options, convertible securities)

1. Title of	2.	3. Transaction Date	3A. Deemed	4.	5. Number	6. Date Exercisable and	7. Title and Amount of	8. P
Derivative	Conversion	(Month/Day/Year)	Execution Date, if	Transactio	onof	Expiration Date	Underlying Securities	Der
Security	or Exercise		any	Code	Derivative	(Month/Day/Year)	(Instr. 3 and 4)	Sec
(Instr. 3)	Price of		(Month/Day/Year)	(Instr. 8)	Securities			(Ins

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	Derivative Security				(A) or Dispos of (D)	Disposed of (D) (Instr. 3, 4,					
			Code	V	(A)	(D)	Date Exercisable	Expiration Date	Title	Amount or Number of Shares	
Stock Option	\$ 70.35	12/31/2004	А		500		12/31/2004	12/31/2014	Common Stock	500	\$

Reporting Owners

Reporting Owner Name / Address		Relationsh		
1	Director	10% Owner	Officer	Other
FRIBOURG PAUL J				
277 PARK AVENUE	Х			
NEW YORK, NY 10172				
Signatures				
/s/ Gary W. Garson, by power Fribourg		01/03/2005		

<u>**</u>Signature of Reporting Person

Date

Explanation of Responses:

* If the form is filed by more than one reporting person, *see* Instruction 4(b)(v).

** Intentional misstatements or omissions of facts constitute Federal Criminal Violations. See 18 U.S.C. 1001 and 15 U.S.C. 78ff(a).

(1) The Reporting Person received the Derivative Security pursuant to a stock option grant at no cost.

Note: File three copies of this Form, one of which must be manually signed. If space is insufficient, *see* Instruction 6 for procedure. Potential persons who are to respond to the collection of information contained in this form are not required to respond unless the form displays a currently valid OMB number.