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LOEWS CC Form 4	DRP							
April 03, 20	07							
FORM	14	~				OMB A	PPROVAL	
UNITED STATES SECURITIES AND EXCHANGE COMMISSION Washington, D.C. 20549							3235-0287	
Check th if no lon subject t Section Form 4 o Form 5 obligatio may con <i>See</i> Instr 1(b).	ger o 16. or Filed pur ons tinue.	STATEMENT OF CHANGES IN BENEFICIAL OWNERSHIP OF SECURITIES 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 30(h) of the Investment Company Act of 1940						
(Print or Type	Responses)							
	Address of Reporting	Symbol	l	d Ticker or Trading [LTR; CG]	Issuer			
(Last) (First) (Middle) 3. Date of Earliest Transaction				(Check all applicable)				
667 MADI	(Month 03/30,	/Day/Year) /2007		below)	Officer (give title Other (specify			
		nendment, I lonth/Day/Ye	Date Original ar)	Applicable Line) _X_ Form filed by C	_X_ Form filed by One Reporting Person			
	K, NY 10021				Form filed by M Person	Iore than One R	eporting	
(City)	(State)	(Zip) Ta	ble I - Non-	Derivative Securit	ies Acquired, Disposed of	, or Beneficia	lly Owned	
1.Title of Security (Instr. 3)	2. Transaction Date (Month/Day/Year)	Execution Date, if any	Code (Instr. 8)	4. Securities onAcquired (A) or Disposed of (D) (Instr. 3, 4 and 5) (A) or Amount (D) P	Securities F Beneficially (I Owned (I	. Ownership form: Direct D) or Indirect I) Instr. 4)	7. Nature of Indirect Beneficial Ownership (Instr. 4)	
Reminder: Rep	port on a separate line	e for each class of se	curities bene	eficially owned dired	ctly or indirectly.			
				Persons who information or required to re	o respond to the collect contained in this form a espond unless the form urrently valid OMB con	are not n	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 of	6. Date Exercisable and	7. Title and Amount
Derivative	Conversion	(Month/Day/Year)	Execution Date, if	Transaction	orDerivative	Expiration Date	Underlying Securitie
Security	or Exercise		any	Code	Securities	(Month/Day/Year)	(Instr. 3 and 4)

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(Instr. 3)	Price of Derivative Security		(Month/Day/Year)	(Instr.	(Instr. 8) Acquired (A or Disposed (D) (Instr. 3, 4, and 5)		ed of				
				Code	V	(A)	(D)	Date Exercisable	Expiration Date	Title	Amour or Numbe of Shar
Stock Appreciation Right	\$ 45.75	03/30/2007		А		11,250		<u>(1)</u>	01/09/2017	Common Stock	11,25

Reporting Owners

Reporting Owner Name / Address	Relationships							
1	Director	10% Owner	Officer	Other				
Edelson David B 667 MADISON AVENUE NEW YORK, NY 10021			Sr. Vice President					
Signatures								

Signatures

/s/ Gary W. Garson, by power of attorney for David B. Edelson 04/02/2007

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 stock appreciation right becomes exercisable in four equal annual installments beginning on January 9, 2008.

(2) The Reporting Person received the Derivative Security pursuant to a stock appreciation right 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.