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Form 4	,									
July 05, 2005	Д								PPROVAL	
	UNITED	STATES S			AND EX , D.C. 20		E COMMISSIO	N OMB Number:	3235-02	287
Check this b if no longer subject to		STATEMENT OF CHANGES IN BENEFICIAL OWNERSHIP OF								31, 005
Section 16. Form 4 or		SECURITIES						average urs per . (0.5	
Form 5 obligations may continue.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 19401(b).30(h) of the Investment Company Act of 1940										
(Print or Type Res	ponses)									
1. Name and Address of Reporting Person <u>*</u> HARRIS WALTER L			2. Issuer N Symbol			Trading	5. Relationship of Reporting Person(s) to Issuer			
			LOEWS				(Check all applicable)			
(Last) (First) (Middle) 320 WEST 57TH STREET			3. Date of Earliest Transaction (Month/Day/Year) 06/30/2005			X_ Director10% Owner Officer (give titleOther (specify below)below)				
(Street)			4. If Amendment, Date Original Filed(Month/Day/Year)			6. Individual or Joint/Group Filing(Check Applicable Line) _X_Form filed by One Reporting Person				
NEW YORK,	NY 10019						Form filed by Person	More than One R	eporting	
(City)	(State)	(Zip)	Table	I - Non-I	Derivative	Securities A	Acquired, Disposed	of, or Beneficia	lly Owned	
	Transaction Date (onth/Day/Year)	2A. Deemed Execution Da any (Month/Day/	ate, if T C /Year) (I	ransactio ode instr. 8)	4. Securit nAcquired Disposed (Instr. 3, 4 Amount	(A) or of (D)	5. Amount of 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	on a separate line	e for each class	s of securi	ties benef	ficially ow	ned directly	or indirectly.			
					inforn requi	nation con red to resp ays a curre	spond to the colle tained in this forn 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 Disposed of (D)	Disposed of (D) (Instr. 3, 4,						
			Code	V	(A)	(D)	Date Exercisable	Expiration Date	Title	Amount or Number of Shares	
Stock Option	\$ 77.73	06/30/2005	А		500		06/30/2005	06/30/2015	Common Stock	500	\$

Reporting Owners

Reporting Owner Name / Address				
	Director	10% Owner	Officer	Other
HARRIS WALTER L 320 WEST 57TH STREET NEW YORK, NY 10019	Х			
Signatures				
	C	C XX 1	т	

/s/ Gary W. Garson, by power of attorney for Walter L. Harris

**Signature of Reporting Person

07/05/2005 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.