

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