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LOEWS CO Form 4	ORP										
April 02, 20	008										
FORM	ЛЛ								PPROVAL		
FORM 4 UNITED STATES SECURITIES AND EXCHANGE COMMISSION Washington, D.C. 20549								N OMB Number:	3235-0287		
Check ti if no lor subject Section Form 4	MENT OF	CHAN	IGES IN SECUI	Estimated burden ho	Expires:January 31, 2005Estimated average burden hours per response0.5						
Form 5 obligations may continue. See Instruction 1(b). 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)										
1. Name and Address of Reporting Person <u>*</u> TISCH JAMES S			Symbol	r Name an S CORP			5. Relationship of Reporting Person(s) to Issuer				
(Last)	(First) (-	-	(Check all applicable)				
667 MADI	(3. Date of Earliest Transaction(Month/Day/Year)03/31/2008				_X_ Director 10% Owner _X_ Officer (give title Other (specify below) Pres.&Chief Exec. Officer					
		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 Form filed by More than One Reporting 					
NEW YOR	RK CITY, NY 100)65-8087					Person	y More than One R	leporting		
(City)	(State)	(Zip)	Tab	le I - Non-l	Derivative	e Securities	Acquired, Disposed	l of, or Beneficia	ally Owned		
1.Title of Security (Instr. 3)	2. Transaction Date (Month/Day/Year)	2A. Deemed Execution D any (Month/Day	ate, if	3. Transactio Code (Instr. 8)	Disposed	(A) or l of (D) 4 and 5) (A) or	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)		
				Code V	Amount	(D) Price	e (1150. 5 and 4)				
Reminder: Re	port on a separate line	e for each clas	s of secu	urities bene	Perso	ons who re mation cor	or indirectly. spond to the coll trained in this for bond unless the for	m are not	SEC 1474 (9-02)		

displays a currently valid OMB control number.

 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	Transacti	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		(Mor	nth/Day/Year)	(Instr.	8)	Acquired (or Dispose (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	\$ 40.34	03/31/2008			А		15,000		(1)	01/08/2018	Common Stock	15,00
Reportir	ng Owne	ers										
Reporting Owner Name / Address			Director	10% Owner	Relat Office		ships		Oth	er		
TISCH JAME	S S	I	51100101		onice				Ou			

Pres.&Chief Exec. Officer

04/01/2008

Date

Signatures

667 MADISON AVENUE

NEW YORK CITY, NY 10065-8087

/s/ Gary W. Garson by power of attorney for James S. Tisch

**Signature of Reporting Person

Х

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 8, 2009.

(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.