

LOEWS CORP  
Form 8-K  
October 31, 2006

**SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549**

**FORM 8-K**

**CURRENT REPORT  
PURSUANT TO SECTION 13 OR 15(d) OF THE SECURITIES EXCHANGE ACT OF 1934**

**Date of report:** October 31, 2006

**(Date of earliest event reported):** October 31, 2006

**LOEWS CORPORATION  
(Exact name of registrant as specified in its charter)**

<b>Delaware (State or other jurisdiction of incorporation or organization)</b>	<b>1-6541 (Commission File Number)</b>	<b>13-2646102 (I.R.S. Employer Identification No.)</b>
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<b>667 Madison Avenue, New York, N.Y. (Address of principal executive offices)</b>	<b>10021-8087 (Zip Code)</b>
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**Registrant's telephone number, including area code:** (212) 521-2000

**NOT APPLICABLE**  
(Former name or former address, if changed since last report.)

Check the appropriate box below if the Form 8-K filing is intended to simultaneously satisfy the filing obligation of the registrant under any of the following provisions (see General Instruction A.2. below):

- Written communications pursuant to Rule 425 under the Securities Act (17 CFR 230.425)
- Soliciting material pursuant to Rule 14a-12 under the Exchange Act (17 CFR 240.14a-12)
- Pre-commencement communications pursuant to Rule 14d-2(b) under the Exchange Act (17 CFR 240.14d-2(b))

Pre-commencement communications pursuant to rule 13e-4 (c) under the Exchange Act (17 CFR 240.13e-4(c))

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Item Results of Operations and Financial  
2.02 Condition.

On October 31, 2006, Registrant issued a press release for Loews Corporation and a separate press release for the Carolina Group providing information on their results of operations for the third quarter of 2006. The press releases are furnished as Exhibits 99.1 and 99.2 to this Form 8-K.

The information under Item 2.02 and in Exhibits 99.1 and 99.2 in this Current Report are being furnished and shall not be deemed "filed" for the purpose of Section 18 of the Securities Exchange Act of 1934, as amended, or otherwise subject to the liabilities of that Section. The information under Item 2.02 and in Exhibits 99.1 and 99.2 in this Current Report shall not be incorporated by reference into any registration statement or other document pursuant to the Securities Act of 1933, as amended.

Item Financial Statements and  
9.01 Exhibits.

- (a) Not applicable.
- (b) Not applicable.
- (c) Exhibits:

Exhibit Reference

Number	Exhibit Description
99.1	Loews Corporation press release, issued October 31, 2006, providing information on third quarter results of operations for 2006.
99.2	Carolina Group press release, issued by Loews Corporation October 31, 2006, providing information on third quarter results of operations for 2006.

SIGNATURES

Pursuant to the requirements of the Securities Exchange Act of 1934, the registrant has duly caused this report to be signed on its behalf by the undersigned hereunto duly authorized.

LOEWS CORPORATION  
(Registrant)

Dated: October 31, 2006

By: /s/ Gary W. Garson  
Gary W. Garson  
Senior Vice President  
General Counsel  
and Secretary

