

LOEWS CORP
Form 8-K
December 17, 2007

**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: December 17, 2007

(Date of earliest event reported): December 17, 2007

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

**Delaware
(State or other jurisdiction of
incorporation or organization)**

**1-6541
(Commission
File Number)**

**13-2646102
(I.R.S.
Employer
Identification
No.)**

**667 Madison Avenue, New York, N.Y.
(Address of principal executive offices)**

**10065-8087
(Zip Code)**

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))

Item Regulation FD
7.01 Disclosure.

On December 17, 2007, the registrant issued a press release announcing that its Board of Directors had approved a plan, to spin off its entire ownership interest in its subsidiary, Lorillard, Inc., to holders of the registrant's Carolina Group stock and Loews common stock in a tax free transaction, subject to certain conditions.

A copy of the registrant's press release is furnished as Exhibit 99.1 to this Form 8-K.

The information under Item 7.01 and in Exhibit 99.1 in this Current Report is 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 7.01 and in Exhibit 99.1 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 December 17, 2007, announcing the approval of a plan to spin off Lorillard, Inc. |

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: December 17, 2007

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

