

LOEWS CORP
Form S-8
November 17, 2005

SECURITIES AND EXCHANGE COMMISSION
Washington, D.C. 20549

FORM S-8
REGISTRATION STATEMENT
Under
the Securities Act of 1933

Loews Corporation
(Exact Name of Registrant as Specified in its Charter)

Delaware
(State or Other Jurisdiction
of Incorporation or Organization)

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

667 Madison Avenue
New York, New York
(Address of Principal Executive Offices)

10021-8087
(Zip Code)

Loews Corporation 2000 Stock Option Plan
(Full Title of the Plan)

Gary W. Garson
Senior Vice President, Secretary and General Counsel
Loews Corporation
667 Madison Avenue
New York, New York 10021-8087
(Name and Address of Agent for Service)

(212) 521-2000
(Telephone Number, Including Area Code, of Agent for Service)

CALCULATION OF REGISTRATION FEE

| Title of Securities to be Registered | Amount to be Registered* | Proposed Maximum Offering Price Per Share** | Proposed Maximum Aggregate Offering Price** | Amount of Registration Fee |
|---------------------------------------------------|---------------------------------|----------------------------------------------------|----------------------------------------------------|-----------------------------------|
| Common Stock, par value \$1.00 per share . | 2,000,000 | \$97.57 | \$195,140,000 | \$22,967.98 |

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* Pursuant to Rule 416, this registration statement shall cover any additional securities to be offered or issued resulting from stock splits, stock dividends or any similar such transaction.

** Pursuant to Rule 457(h)(1), computed on the basis of the average of the high and low prices per share of the Common Stock on November 15, 2005.

The purpose of this Registration Statement is to register additional shares for issuance under the Registrant's 2000 Stock Option Plan. The contents of the Registrant's Registration Statement on Form S-8, Reg. No. 333-33616, are incorporated herein by reference.

Item 5. Interests of Named Experts and Counsel.

Gary W. Garson, Senior Vice President, Secretary and General Counsel of the Registrant, holds options to purchase shares of Common Stock pursuant to the Loews Corporation 2000 Stock Option Plan. Mr. Garson has provided the opinion attached hereto as exhibit 5.1 regarding the legality of the securities being registered pursuant to this registration statement.

SIGNATURES

Pursuant to the requirements of the Securities Act of 1933, as amended, the registrant certifies that it has reasonable grounds to believe that it meets all of the requirements for filing on Form S-8 and has duly caused this Registration Statement to be signed on its behalf by the undersigned, thereunto duly authorized, in the City of New York, New York, on November 17, 2005.

LOEWS CORPORATION

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

Pursuant to the requirements of the Securities Act of 1933, as amended, this registration statement has been signed by the following persons in the capacities indicated on November 17, 2005.

Title

| | |
|--------------------------|---------------------------------------------------------------------------------------------------|
| /s/ James S. Tisch | |
| James S. Tisch | President, Chief Executive Officer, Office of the President and Director |
| /s/ Peter W. Keegan | |
| Peter W. Keegan | Senior Vice President and Chief Financial Officer (Principal Financial and Accounting Officer) |
| /s/ Andrew H. Tisch | |
| Andrew H. Tisch | Chairman of the Executive Committee, Office of the President and Director |
| /s/ Jonathan M. Tisch | |
| Jonathan M. Tisch | Office of the President and Director |
| /s/ Joseph L. Bower | |
| Joseph L. Bower | Director |
| /s/ John Brademas | |
| John Brademas | Director |

/s/ Charles M.
Diker

Director

Charles M. Diker

/s/ Paul J.
Fribourg

Director

Paul J. Fribourg

/s/ Walter L.
Harris

Director

Walter L. Harris

/s/ Philip A.
Laskawy

Director

Philip A. Laskawy

/s/ Gloria R. Scott

Director

Gloria R. Scott

EXHIBIT INDEX

| Exhibit Number | Description of Exhibit |
|----------------|-----------------------------------------------------------|
| 4.1 | Loews Corporation 2000 Stock Option Plan (1) |
| 5.1 | Opinion of Gary W. Garson, Esq. |
| 23.1 | Consent of Gary W. Garson, Esq. (included in Exhibit 5.1) |
| 23.2 | Consent of Deloitte & Touche LLP |

(1) Incorporated by reference to Exhibit A to the Company's Proxy Statement on Schedule 14A filed with the Commission on March 25, 2005.
