

LOEWS CORP  
Form 8-K  
October 04, 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:** October 4, 2007  
**(Date of earliest event reported):** October 4, 2007

**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>
<b>667 Madison Avenue, New York, N.Y. (Address of principal executive offices)</b>		<b>10065-8087 (Zip Code)</b>
<b>Registrant's telephone number, including area code:</b>		<b>(212) 521-2000</b>

**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.

The Registrant has entered into an agreement to sell Bulova Corporation to Citizen Watch Co., Ltd. for a purchase price of \$250 million, subject to adjustment. The closing of the sale is subject to customary closing conditions and is anticipated to occur in January 2008. The transaction is not expected to have any material impact on the Registrant's financial condition or results of operations.

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 4, 2007

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

