TISCH JOAN H Form SC 13G/A January 22, 2010

SECURITIES AND EXCHANGE COMMISSION Washington, D.C. 20549

SCHEDULE 13G Under the Securities Exchange Act of 1934 (Amendment No. 4)

Loews Corporation

(Name of Issuer)

Common Stock

(Title of Class of Securities)

540424-10-8

(CUSIP Number)

December 31, 2009

(Date of Event which Requires Filing of this Statement)

| Check the appropriate box to designate the rule pursuant to which this Schedule is filed: |
|---|
| [] Rule 13d-1(b) |
| [X] Rule 13d-1(c) |
| [] Rule 13d-1(d) |

*The remainder of this cover page shall be filled out for a reporting person's initial filing on this form with respect to the subject class of securities, and for any subsequent amendment containing information which would alter disclosures provided in a prior cover page.

The information required on the remainder of this cover page shall not be deemed to be "filed" for the purpose of Section 18 of the Securities Exchange Act of 1934 (the "Act") or otherwise subject to the liabilities of that section of the Act but shall be subject to all other provisions of the Act (however, see the Notes).

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CUSIP No. 540424-10-8

SHARES "

| 1 | NAMES OF REPOR I.R.S. IDENTIFICAT | | VE PERSONS (entities only) |
|---|---|------------------|-----------------------------------|
| 2 | CHECK THE APPROPRIATE BOX IF A MEMBER OF A GROUP (See Instructions) (a) (b) " | | |
| 3 | SEC USE ONLY | | |
| 4 | CITIZENSHIP OR PLACE OF ORGANIZATION United States | | |
| | | 5 | SOLE VOTING POWER 40,441,744 |
| NUMBER OF SHARES BENEFICIALLY OWNED BY | | 6 | SHARED VOTING POWER |
| | EACH EPORTING PERSON WITH | 7 | SOLE DISPOSITIVE POWER 40,441,744 |
| | | 8 | SHARED DISPOSITIVE POWER |
| 9 | AGGREGATE AMC 40,441,744 | OUNT BENEFICIALI | LY OWNED BY EACH REPORTING PERSON |
| 10 | CHECK BOX IF TH | IE AGGREGATE AM | MOUNT IN ROW (9) EXCLUDES CERTAIN |

(See Instructions)

11 PERCENT OF CLASS REPRESENTED BY AMOUNT IN ROW 9

9.4%

12 TYPE OF REPORTING PERSON (See Instructions)

IN

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Item 1(a) Name of Issuer: Loews Corporation (the "Issuer") Item 1(b) Address of Issuer's Principal Executive Offices: 667 Madison Avenue New York, N.Y. 10065-8087 Name of Person Filing: Item 2(a) Joan H. Tisch Item 2(b) Address of Principal Business Office or, if none, Residence: c/o Barry L. Bloom 655 Madison Avenue, 19th Floor New York, N.Y. 10065-8068 Item 2(c) Citizenship: **United States** Title of Class of Securities: Item 2(d) Common Stock Item 2(e) **CUSIP** Number: 540424-10-8 Item 3. If this statement is filed pursuant to §§240.13d-1(b) or (c), check whether the person filing is a: N/A (a) [] Broker or dealer registered under section 15 of the Act (15 U.S.C. 780). (b) [] Bank as defined in section 3(a)(6) of the Act (15 U.S.C. 78c). (c) [] Insurance company as defined in section 3(a)(19) of the Act (15 U.S.C. 78c). (d) [] Investment company registered under section 8 of the Investment Company Act of 1940 (15 U.S.C. 80a-8). (e) [] An investment adviser in accordance with §240.13d-1(b)(1)(ii)(E); (f) An employee benefit plan or endowment fund in accordance with §240.13d-1(b)(1)(ii)(F);

| (g) [] A parent holding of | company or control person in accordance with §240.13d-1(b)(1)(ii)(G); |
|----------------------------|---|
| (h) [] A savings associat | ion as defined in Section 3(b) of the Federal Deposit Insurance Act (12 U.S.C. 1813); |
| _ | is excluded from the definition of an investment company under section 3(c)(14) of the et of 1940 (15 U.S.C. 80a-3); |
| (j) [] A group, in accord | ance with §240.13d-1(b)(1)(ii)(J). |
| Item 4. Owne | rship. |
| shares of Common Stock | 9, Joan H. Tisch had sole voting power and sole investment power with respect to 40,441,744 x, including 1,409,393 shares registered in her name and 39,032,351 shares held by her as or an aggregate of 9.4% of the 426,631,666 shares that the Issuer reported as outstanding as |
| Item 5. Owne | ership of Five Percent or Less of a Class. |
| • | g filed to report the fact that as of the date hereof the reporting person has ceased to be the than five percent of the class of securities, check the following []. N/A |
| Item 6. Owne | ership of More than Five Percent on Behalf of Another Person. |
| N/A | |
| | Classification of the Subsidiary Which Acquired the Security Being Reported on By the ompany or Control Person. |
| N/A | |
| Item 8. | Identification and Classification of Members of the Group. |
| N/A | |
| Item 9. | Notice of Dissolution of Group. |
| N/A | |
| Item 10. | Certification. |
| acquired and are not held | ify that, to the best of my knowledge and belief, the securities referred to above were no d for the purpose of or with the effect of changing or influencing the control of the issuer on acquired and are not held in connection with or as a participant in any transaction having |
| Page 4 of 5 Pages | |

SIGNATURE

After reasonable inquiry and to the best of my knowledge and belief, I hereby certify that the information set forth in this statement is true, complete and correct.

January 22, 2010

/s/ Joan H. Tisch

Joan H. Tisch

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