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LOEWS CODD

Form 4									
April 02, 20									PPROVAL
FORM Check th	UNITED	STATES		RITIES A			E COMMISSIO	-	3235-0287
Check this box if no longer subject to Section 16. Form 4 or Form 5 obligations may continue. See Instruction 1(b). Check this box if no longer STATEMENT OF CHANGES IN BENEFICIAL OWNERSHIP OF SECURITIES Filed pursuant to Section 16(a) of the Securities Exchange Act of 1934, Section 17(a) of the Public Utility Holding Company Act of 1935 or Section 30(h) of the Investment Company Act of 1940 1(b).							urs per		
(Print or Type]	Responses)								
1. Name and A GARSON C	Address of Reporting GARY W	Person [*]	Symbol	er Name an 'S CORP		Trading	5. Relationship Issuer	of Reporting Per eck all applicabl	
(Last) (First) (Middle) 667 MADISON AVENUE			3. Date of Earliest Transaction (Month/Day/Year) 03/29/2013				Director 10% Owner X Officer (give title Other (specify below) below) Sr. Vice Pres., GC & Sec.		
(Street) NEW YORK, NY 10065-8087			4. If Amendment, Date Original Filed(Month/Day/Year)			 6. Individual or Joint/Group Filing(Check Applicable Line) _X_ Form filed by One Reporting Person Form filed by More than One Reporting 			
(City)	(State)	(Zip)	Tak	la I Non I	Douivativa	Socratica /	Person	of or Donoficio	lly: Owned
1.Title of Security (Instr. 3)	2. Transaction Date (Month/Day/Year)	-	ed Date, if	3. Transactic Code (Instr. 8)	4. Securit onAcquired Disposed (Instr. 3, 4	ies (A) or of (D)	Acquired, Disposed 5. Amount of Securities Beneficially Owned Following Reported Transaction(s) (Instr. 3 and 4)	6. Ownership Form: Direct (D) or Indirect (I) (Instr. 4)	7. Nature of Indirect
Reminder: Rep	port on a separate line	e for each cl	ass of sec	urities bene	-	-	-		
					inforn requii	nation con red to resp iys a curre	spond to the colle tained in this forn ond unless the fo ntly valid OMB co	n are not rm	SEC 1474 (9-02)

 Table II - Derivative Securities Acquired, Disposed of, or Beneficially Owned

 (e.g., puts, calls, warrants, options, convertible securities)

1. Title of	2.	3. Transaction Date	3A. Deemed	4.	5. Number of	6. Date Exercisable and	7. Title and Amount
Derivative	Conversion	(Month/Day/Year)	Execution Date, if	Transaction	orDerivative	Expiration Date	Underlying Securitie
Security	or Exercise		any	Code	Securities	(Month/Day/Year)	(Instr. 3 and 4)

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(Instr. 3)	Price of Derivative Security		(Month/Day/Year)	(Instr.	8)	Acquired (or Dispose (D) (Instr. 3, 4 and 5)	ed of				
				Code	V	(A)	(D)	Date Exercisable	Expiration Date	Title	Amour or Numbe of Shar
Stock Appreciation Right	\$ 43.89	03/29/2013		А		11,250		(1)	01/08/2023	Common Stock	11,25

Reporting Owners

Reporting Owner Name / Address	Relationships					
	Director	10% Owner	Officer	Other		
GARSON GARY W 667 MADISON AVENUE NEW YORK, NY 10065-8087			Sr. Vice Pres., GC & Sec.			
0:						

Signatures

/s/ Gary W. Garson	04/01/2013
<u>**</u> Signature of Reporting Person	Date

Explanation of Responses:

- * If the form is filed by more than one reporting person, *see* Instruction 4(b)(v).
- ** Intentional misstatements or omissions of facts constitute Federal Criminal Violations. See 18 U.S.C. 1001 and 15 U.S.C. 78ff(a).
- (1) The stock appreciation right becomes exercisable in four equal annual installments beginning on January 8, 2014.
- (2) The Reporting Person received the Derivative Security pursuant to a stock appreciation right grant at no cost.

Note: File three copies of this Form, one of which must be manually signed. If space is insufficient, *see* Instruction 6 for procedure. Potential persons who are to respond to the collection of information contained in this form are not required to respond unless the form displays a currently valid OMB number.