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LOEWS CORP
Form SC 13G/A
May 20, 2004

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549

SCHEDULE 13G/A
Under the Securities Exchange Act of 1934
(Amendment No. 3)*

LOEWS CORPORATION

(Name of Issuer)

CAROLINA GROUP STOCK, \$0.01 PAR VALUE PER SHARE

(Title of Class of Securities)

540424207

(CUSIP Number)

May 20, 2004

(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)
- 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 the disclosures provided
in a prior cover page.

The information required on the remainder of this cover page
shall not be deemed "filed" for the purpose of Section 18 of the
Securities Exchange Act of 1934 ("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).

CUSIP No. 540424207

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-
- 1. NAME OF REPORTING PERSON
S.S. OR I.R.S IDENTIFICATION NO. OF ABOVE PERSON

ROSS FINANCIAL CORPORATION

-
- 2. CHECK THE APPROPRIATE BOX IF A MEMBER OF A GROUP* (a)
 - (b)
-

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3. SEC USE ONLY

4. CITIZENSHIP OR PLACE OF ORGANIZATION

CAYMAN ISLANDS

NUMBER OF SHARES BENEFICIALLY OWNED BY EACH REPORTING PERSON WITH	5. SOLE VOTING POWER	2,300,000
	6. SHARED VOTING POWER	-0-
	7. SOLE DISPOSITIVE POWER	2,300,000
	8. SHARED DISPOSITIVE POWER	-0-

9. AGGREGATE AMOUNT BENEFICIALLY OWNED BY EACH REPORTING PERSON

2,300,000 shares

10. CHECK BOX IF THE AGGREGATE AMOUNT IN ROW (9) EXCLUDES CERTAIN SHARES* []

11. PERCENT OF CLASS REPRESENTED BY AMOUNT IN ROW (9)

3.97%

12. TYPE OF REPORTING PERSON*
IN-CORPORATION

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1. NAME OF REPORTING PERSON
S.S. OR I.R.S IDENTIFICATION NO. OF ABOVE PERSON

W. A. DART FOUNDATION

2. CHECK THE APPROPRIATE BOX IF A MEMBER OF A GROUP* (a) []
(b) []

3. SEC USE ONLY

4. CITIZENSHIP OR PLACE OF ORGANIZATION

MICHIGAN

NUMBER OF SHARES BENEFICIALLY OWNED BY EACH REPORTING PERSON WITH	5. SOLE VOTING POWER	228,800
	6. SHARED VOTING POWER	-0-
	7. SOLE DISPOSITIVE POWER	228,800
	8. SHARED DISPOSITIVE POWER	-0-

9. AGGREGATE AMOUNT BENEFICIALLY OWNED BY EACH REPORTING PERSON

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228,800 shares

10. CHECK BOX IF THE AGGREGATE AMOUNT IN ROW (9) []
EXCLUDES CERTAIN SHARES*

11. PERCENT OF CLASS REPRESENTED BY AMOUNT IN ROW (9)

.39%

12. TYPE OF REPORTING PERSON*
OO-PRIVATE FOUNDATION

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ITEM 1(a). NAME OF ISSUER:

LOEWS CORPORATION

ITEM 1(b). ADDRESS OF ISSUER'S PRINCIPAL EXECUTIVE OFFICES:

667 MADISON AVENUE
NEW YORK, NY 10021-8087

ITEM 2(a). NAME OF PERSON FILING:

(1) ROSS FINANCIAL CORPORATION
(2) W A DART FOUNDATION

ITEM 2(b). ADDRESS OF PRINCIPAL OFFICE:

(1) P.O. Box 31363-SMB
Grand Cayman, Cayman Islands, B.W.I.
(2) 500 Hogsback Road
Mason, MI 48854

ITEM 2(c). CITIZENSHIP:

(1) Grand Cayman, Cayman Islands, B.W.I.
(2) Michigan

ITEM 2(d). TITLE OF CLASS OF SECURITIES: CAROLINA GROUP STOCK

ITEM 2(e). CUSIP NUMBER: 540424207

ITEM 3. Not Applicable.

ITEM 4. OWNERSHIP

See cover pages for each reporting person.

ITEM 5. OWNERSHIP OF 5 PERCENT OR LESS OF A CLASS: [X]

ITEM 6. OWNERSHIP OF MORE THAN 5 PERCENT ON BEHALF OF ANOTHER
PERSON: Not Applicable.

ITEM 7. IDENTIFICATION AND CLASSIFICATION OF THE SUBSIDIARY WHICH

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ACQUIRED THE SECURITY BEING REPORTED ON BY THE PARENT
HOLDING COMPANY OR CONTROL PERSON. Not applicable

ITEM 8. IDENTIFICATION AND CLASSIFICATION OF MEMBERS OF THE
GROUP. Not applicable.

ITEM 9. NOTICE OF DISSOLUTION OF GROUP. Not applicable.

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ITEM 10. CERTIFICATION.

By signing below I certify that, to the best of my knowledge
and belief, the securities referred to above were not acquired and
are not held for the purpose of or with the effect of changing or
influencing the control of the issuer of the securities and were
not acquired and are not held in connection with or as a
participant in any transaction having that purpose or effect.

SIGNATURE.

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

ROSS FINANCIAL CORPORATION
BY: MARK VANDELDE, Director
20 May 2004

W. A. DART FOUNDATION
BY: WILLIAM A. DART
20 May 2004