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

FORM 11-K

ANNUAL REPORT PURSUANT TO SECTION 15(d) OF THE SECURITIES EXCHANGE
ACT OF 1934.

For the fiscal year ended DECEMBER 31, 1996

Commission file number 1-7850

A. Full title of the plan and the address of the plan, if different
from that of the issuer named below:

SOUTHWEST GAS CORPORATION EMPLOYEES' INVESTMENT PLAN

B. Name of issuer of the securities held pursuant to the plan and the
address of its principle executive office:

SOUTHWEST GAS CORPORATION
5241 Spring Mountain Road, Post Office Box 98510
Las Vegas, Nevada 89193-8510
(702) 364-3104



FINANCIAL STATEMENTS AND EXHIBITS.

Listed below are all financial statements and exhibits filed as part of this annual report:

- (a) Financial statements, including statements of net assets available for benefits as of December 31, 1996 and 1995, and the related statement of changes in net assets available for benefits for the year ended December 31, 1996 and notes to financial statements, together with the report thereon of Arthur Andersen LLP, independent public accountants (Pages 4 - 14).
- (b) Consent of Arthur Andersen LLP, independent public accountants.

Pursuant to the requirements of the Securities Exchange Act of 1934, the members of the Southwest Gas Corporation Employees' Investment Plan Committee have duly caused this annual report to be signed by the undersigned thereunto duly authorized.

SOUTHWEST GAS CORPORATION  
EMPLOYEES' INVESTMENT PLAN

By MICHAEL O. MAFFIE  
-----  
Michael O. Maffie  
Director, President and  
Chief Executive Officer  
Southwest Gas Corporation

Dated: June 25, 1997



SOUTHWEST GAS CORPORATION  
EMPLOYEES' INVESTMENT PLAN

FINANCIAL STATEMENTS

AS OF DECEMBER 31, 1996 AND 1995 AND  
FOR THE YEAR ENDED DECEMBER 31, 1996

TOGETHER WITH AUDITORS' REPORT



REPORT OF INDEPENDENT PUBLIC ACCOUNTANTS

To the Employees' Investment Plan Committee,  
Southwest Gas Corporation:

We have audited the accompanying statements of net assets available for benefits of the SOUTHWEST GAS CORPORATION EMPLOYEES' INVESTMENT PLAN (the Plan) as of December 31, 1996 and 1995, and the related statement of changes in net assets available for benefits for the year ended December 31, 1996. These financial statements and the schedules referred to below are the responsibility of the Plan Committee. Our responsibility is to express an opinion on these financial statements and schedules based on our audits.

We conducted our audits in accordance with generally accepted auditing standards. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by the Plan Committee, as well as evaluating the overall financial statement presentation. We believe that our audits provide a reasonable basis for our opinion.

In our opinion, the financial statements referred to above present fairly, in all material respects, the net assets available for benefits of the Plan as of December 31, 1996 and 1995, and the changes in net assets available for benefits for the year ended December 31, 1996, in conformity with generally accepted accounting principles.

Our audits were made for the purpose of forming an opinion on the basic financial statements taken as a whole. The supplemental schedules of assets held for investment purposes at December 31, 1996, and reportable transactions for the year ended December 31, 1996, are presented for purposes of additional analysis and are not a required part of the basic financial statements but are supplementary information required by the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974. The individual fund information presented in the statements of net assets available for benefits and the statement of changes in net assets available for benefits is also presented for purposes of additional analysis and is not a required part of the basic financial statements. The supplemental schedules and fund information have been subjected to the auditing procedures applied in our audits of the basic financial statements and, in our opinion, are fairly stated in all material respects in relation to the basic financial statements taken as a whole.

ARTHUR ANDERSEN LLP

Las Vegas, Nevada

June 25, 1997



SOUTHWEST GAS CORPORATION  
EMPLOYEES' INVESTMENT PLAN  
STATEMENT OF NET ASSETS AVAILABLE FOR BENEFITS, WITH FUND INFORMATION  
DECEMBER 31, 1996

FUND INFORMATION

	FUND A	FUND B	FUND C	FUND D	FUND E	FUND F
<b>ASSETS</b>						
Investments, at market value (Notes 2 and 3):						
Southwest Gas Corporation-Common stock	\$ 49,619,666	\$ --	\$ --	\$ --	\$ --	\$ --
Mutual Fund	--	20,929,752	--	--	--	--
Money Market Fund	--	--	4,329,727	--	--	--
Fixed Income Fund	--	--	--	2,138,166	--	--
Window Guaranteed Return Contract	--	--	--	--	121,948	--
Aggressive Balanced Fund	--	--	--	--	--	6,389,908
Moderate Balanced Fund	--	--	--	--	--	--
Conservative Balanced Fund	--	--	--	--	--	--
Growth & Income Fund	--	--	--	--	--	--
Low-Priced Stock Fund	--	--	--	--	--	--
Temporary cash investments	469,929	--	--	--	--	--
Loans to participants (Note 4)	--	--	--	--	--	--
<b>NET ASSETS AVAILABLE FOR BENEFITS</b>	<b>\$ 50,089,595</b>	<b>\$ 20,929,752</b>	<b>\$ 4,329,727</b>	<b>\$ 2,138,166</b>	<b>\$ 121,948</b>	<b>\$ 6,389,908</b>

FUND INFORMATION

	FUND G	FUND H	FUND I	FUND J	PARTICIPANT LOANS	TOTAL
<b>ASSETS</b>						
Investments, at market value (Notes 2 and 3):						
Southwest Gas Corporation-Common stock	\$ --	\$ --	\$ --	\$ --	\$ --	\$ 49,619,666
Mutual Fund	--	--	--	--	--	20,929,752
Money Market Fund	--	--	--	--	--	4,329,727
Fixed Income Fund	--	--	--	--	--	2,138,166
Window Guaranteed Return Contract	--	--	--	--	--	121,948
Aggressive Balanced Fund	--	--	--	--	--	6,389,908
Moderate Balanced Fund	3,470,499	--	--	--	--	3,470,499
Conservative Balanced Fund	--	974,289	--	--	--	974,289
Growth & Income Fund	--	--	1,861,838	--	--	1,861,838
Low-Priced Stock Fund	--	--	--	1,092,400	--	1,092,400
Temporary cash investments	--	--	--	--	5,600	475,529
Loans to participants (Note 4)	--	--	--	--	4,504,978	4,504,978
<b>NET ASSETS AVAILABLE FOR BENEFITS</b>	<b>\$ 3,470,499</b>	<b>\$ 974,289</b>	<b>\$ 1,861,838</b>	<b>\$ 1,092,400</b>	<b>\$ 4,510,578</b>	<b>\$ 95,908,700</b>

The accompanying notes are an integral part of this statement.



SOUTHWEST GAS CORPORATION  
EMPLOYEES' INVESTMENT PLAN  
STATEMENT OF NET ASSETS AVAILABLE FOR BENEFITS, WITH FUND INFORMATION  
DECEMBER 31, 1995

	FUND INFORMATION				
	FUND A	FUND B	FUND C	FUND D	FUND E
ASSETS					
Investments, at market value (Notes 2 and 3):					
Southwest Gas Corporation-Common stock	\$ 45,882,211	\$ --	\$ --	\$ --	\$ --
Mutual Fund	--	13,496,633	--	--	--
Money Market Fund	--	--	3,047,883	--	--
Fixed Income Fund	--	--	--	2,136,813	--
Window Guaranteed Return Contract	--	--	--	--	403,443
Aggressive Balanced Fund	--	--	--	--	--
Moderate Balanced Fund	--	--	--	--	--
Conservative Balanced Fund	--	--	--	--	--
Temporary cash investments	15,026	445,480	643	431	1,645
Loans to participants (Note 4)	--	--	--	--	--
	45,897,237	13,942,113	3,048,526	2,137,244	405,088
Dividends and interest receivable	1,455	411	528	49	20
Contributions receivable:					
Southwest Gas Corporation	82,736	--	217	--	--
Participants	88,637	71,393	13,340	10,731	--
	\$ 46,070,065	\$ 14,013,917	\$ 3,062,611	\$ 2,148,024	\$ 405,108
NET ASSETS AVAILABLE FOR BENEFITS	\$ 46,070,065	\$ 14,013,917	\$ 3,062,611	\$ 2,148,024	\$ 405,108

	FUND INFORMATION				PARTICIPANT LOANS	TOTAL
	FUND F	FUND G	FUND H			
ASSETS						
Investments, at market value (Notes 2 and 3):						
Southwest Gas Corporation-Common stock	\$ --	\$ --	\$ --	\$ --		\$ 45,882,211
Mutual Fund	--	--	--	--		13,496,633
Money Market Fund	--	--	--	--		3,047,883
Fixed Income Fund	--	--	--	--		2,136,813
Window Guaranteed Return Contract	--	--	--	--		403,443
Aggressive Balanced Fund	4,160,896	--	--	--		4,160,896
Moderate Balanced Fund	--	2,411,628	--	--		2,411,628
Conservative Balanced Fund	--	--	695,155	--		695,155
Temporary cash investments	141,524	126,063	23,330	20,363		774,505
Loans to participants (Note 4)	--	--	--	3,925,561		3,925,561
	4,302,420	2,537,691	718,485	3,945,924		76,934,728
Dividends and interest receivable	151	111	2,405	154		5,284
Contributions receivable:						
Southwest Gas Corporation	--	--	--	--		82,953
Participants	34,227	17,896	4,858	--		241,082
	\$ 4,336,798	\$ 2,555,698	\$ 725,748	\$ 3,946,078		\$ 77,264,047
NET ASSETS AVAILABLE FOR BENEFITS	\$ 4,336,798	\$ 2,555,698	\$ 725,748	\$ 3,946,078		\$ 77,264,047

The accompanying notes are an integral part of this statement.



SOUTHWEST GAS CORPORATION  
EMPLOYEES' INVESTMENT PLAN  
STATEMENT OF CHANGES IN NET ASSETS AVAILABLE FOR BENEFITS, WITH FUND INFORMATION  
YEAR ENDED DECEMBER 31, 1996

	FUND INFORMATION					
	FUND A	FUND B	FUND C	FUND D	FUND E	FUND F
Net investment income:						
Dividends	\$ 2,159,347	\$ 1,625,080	\$ 167,380	\$ 140,644	\$ --	\$ 533,717
Interest	6,899	1,798	11,803	12,649	6,825	913
	2,166,246	1,626,878	179,183	153,293	6,825	534,630
Realized gain (loss) on investments	665,114	223,005	--	(3,747)	--	99,506
Unrealized gain (loss) on investments during year	3,328,300	1,596,329	--	(88,285)	--	265,100
Contributions:						
Southwest Gas Corporation	2,367,771	46,440	14,653	5,619	--	47,836
Participants	2,302,424	2,238,300	349,505	287,660	--	1,102,048
	4,670,195	2,284,740	364,158	293,279	--	1,149,884
Distributions to participants and beneficiaries (Note 5)	(1,638,822)	(551,832)	(273,489)	(67,439)	(5,671)	(94,048)
Transfers between funds	(5,171,503)	1,736,715	997,264	(296,959)	(284,314)	98,038
Net increase (decrease)	4,019,530	6,915,835	1,267,116	(9,858)	(283,160)	2,053,110
Net assets available for benefits:						
Beginning of year	46,070,065	14,013,917	3,062,611	2,148,024	405,108	4,336,798
End of year	\$ 50,089,595	\$ 20,929,752	\$ 4,329,727	\$ 2,138,166	\$ 121,948	\$ 6,389,908

	FUND INFORMATION				PARTICIPANT LOANS	TOTAL
	FUND G	FUND H	FUND I	FUND J		
Net investment income:						
Dividends	\$ 266,349	\$ 60,841	\$ 15,288	\$ 15,550	\$ --	\$ 4,984,196
Interest	451	181	16	6	329,794	371,335
	266,800	61,022	15,304	15,556	329,794	5,355,531
Realized gain (loss) on investments	42,594	3,483	1,497	316	--	1,031,768
Unrealized gain (loss) on investments during year	63,246	(4,552)	83,292	65,656	--	5,309,086
Contributions:						
Southwest Gas Corporation	24,898	4,761	2,311	753	--	2,515,042
Participants	585,170	127,281	103,408	73,172	--	7,168,968
	610,068	132,042	105,719	73,925	--	9,684,010
Distributions to participants and beneficiaries (Note 5)	(40,971)	(12,622)	--	(198)	(50,650)	(2,735,742)
Transfers between funds	(26,936)	69,168	1,656,026	937,145	285,356	--
Net increase (decrease)	914,801	248,541	1,861,838	1,092,400	564,500	18,644,653
Net assets available for benefits:						
Beginning of year	2,555,698	725,748	--	--	3,946,078	77,264,047
End of year	\$ 3,470,499	\$ 974,289	\$ 1,861,838	\$ 1,092,400	\$ 4,510,578	\$ 95,908,700

The accompanying notes are an integral part of this statement.



SOUTHWEST GAS CORPORATION  
EMPLOYEES' INVESTMENT PLAN

NOTES TO FINANCIAL STATEMENTS

(1) DESCRIPTION OF PLAN

The following description of the Southwest Gas Corporation Employees' Investment Plan (the Plan), as amended, provides general information. Participants should refer to the Plan document for a more complete description of the Plan's provisions.

GENERAL

The Plan is a voluntary defined contribution plan covering all employees of Southwest Gas Corporation (the Company). It is subject to the provisions of the Employee Retirement Income Security Act of 1974 (ERISA).

CONTRIBUTIONS

Participants may contribute from 2 to 16 percent of their annual wages before bonuses and overtime. However, contributions may not exceed amounts promulgated in Internal Revenue Code Section 402(g). The Company contributes to the Plan an amount equal to 50 percent of a participant's contribution, not to exceed 3 percent of a participant's annual compensation before bonuses and overtime.

The Company contributions are invested in Fund A. Upon attaining age 50, participants may elect the investment funds in which the present balance of Company contributions, as well as future Company matching contributions, will be invested.

VESTING

Participants are immediately vested in their voluntary contributions plus actual earnings thereon. Vesting in the contributions made by the Company and in the earnings thereon is based on years of continuous service as follows:

Years of Service	Vested Percentage
One but less than two . . . . .	.20
Two but less than three . . . . .	.40
Three but less than four . . . . .	.60
Four but less than five . . . . .	.80
Five and over . . . . .	100

In the event of death, retirement or total disability of a participant, Company contributions become fully vested irrespective of the years of service at the date of termination.



SOUTHWEST GAS CORPORATION  
EMPLOYEES' INVESTMENT PLAN

NOTES TO FINANCIAL STATEMENTS

PAYMENT OF BENEFITS

If a participant terminates employment with the Company as a result of retirement, death or permanent and total disability, such participant will be entitled to receive an amount equal to the value of his account at the end of the month immediately following termination of employment. Distributions from Fund A will be made in the Company's common stock plus cash in lieu of fractional shares. A participant may apply to the Plan Committee to request a single lump sum payment in cash of the value of the Company's common stock otherwise distributable to the participant. Distributions from other funds will be made in a single lump sum cash payment.

Distributions under the Plan will begin as soon as practicable, but not later than 60 days following the end of the Plan year in which the participant attains age 65 or terminates employment, if later. No distribution in excess of \$3,500 will be made to employees who have not reached age 65 at the time of termination of employment without the participant's consent. A participant who is terminated and does not elect to take a distribution will continue to receive his share of investment income on all vested portions of his accounts until reaching the earlier of age 65 or electing to receive distributions from the Plan.

A participant may in certain circumstances elect to defer receipt of distributions to a date not later than the end of the taxable year in which the participant attains age 70-1/2. All distributions to beneficiaries of a participant must be made within five years after the participant's death.

PLAN EXPENSES

Plan-related expenses and any other costs of administering the Plan will be paid with funds from the Plan unless paid by the Company at its discretion. All Plan expenses were paid by the Company for the year ended December 31, 1996.

PLAN ADMINISTRATION

Beginning July 1996, Fidelity Management Trust Company replaced Bank of America as the trustee of the Plan and Fidelity Institutional Retirement Services Company replaced SunGard Employee Benefits Systems as the recordkeeper of the Plan.

(2) VALUATION OF INVESTMENTS

All investments of the Plan, except those held in Fund E, are stated at quoted market value as of the date of the statement. Insurance contracts in Fund E are stated at contract value which approximates fair value. Loans to participants are valued at their outstanding principal amount. Realized gains/losses on investments sold and the unrealized gains/losses on investments held during the year are determined on a revalued cost basis.

(3) FUND DESCRIPTIONS

Employees can currently invest their contributions in any combination of nine investment options (Funds A through D and F through J) in 10 percent increments. Participants can change the allocation of their ongoing contributions, and can transfer amounts they previously contributed to other funds, on a monthly basis in increments of 10 percent. Contributions can no longer be made to Fund E. Descriptions of the Plan funds are as follows:



SOUTHWEST GAS CORPORATION  
EMPLOYEES' INVESTMENT PLAN

NOTES TO FINANCIAL STATEMENTS

FUND A - COMMON STOCK

Contributions are invested in Southwest Gas Corporation common stock.

FUND B - MUTUAL FUND

Contributions are invested in the Fidelity Contrafund which seeks capital growth by investing primarily in securities which the management of the fund considers to have better than average prospects for appreciation in value due to the undervalued or out of favor position of the securities.

FUND C - MONEY MARKET FUND

Contributions are invested in the Fidelity Retirement Money Market Portfolio Fund which seeks as high a level of current income as is consistent with the preservation of capital and liquidity by investing in high-quality, U.S. dollar-denominated money market investments of U.S. and foreign issues.

FUND D - FIXED INCOME FUND

Contributions are invested in the Fidelity Investment-Grade Bond Fund which invests in a broad range of fixed-income securities, primarily investment-grade debt securities and preferred stocks.

FUND E - WINDOW GUARANTEED RETURN CONTRACT

Contributions are no longer being made to Fund E. Amounts held in Fund E are invested in three-year guaranteed insurance contracts.

FUND F - AGGRESSIVE BALANCED FUND

Contributions are invested in the Fidelity Asset Manager: Growth Fund which seeks to maximize total return over the long term by allocating its assets among stocks, bonds, and short-term investments with an emphasis on stocks.

FUND G - MODERATE BALANCED FUND

Contributions are invested in the Fidelity Asset Manager Fund which seeks a high total return with reduced risk over the long term by using a balanced mix of stocks, bonds, and short-term investments.

FUND H - CONSERVATIVE BALANCED FUND

Contributions are invested in the Fidelity Asset Manager: Income Fund which seeks a high level of current income by maintaining a diversified portfolio of stocks, bonds, and short-term investments with an emphasis on short-term investments.

FUND I - GROWTH & INCOME FUND

Contributions are invested in the Fidelity Growth & Income Fund which seeks a high total return through a combination of current income and capital appreciation by investing mainly in equity securities of companies that pay current dividends and offer potential growth of earnings.

FUND J - LOW-PRICED STOCK FUND

Contributions are invested in the Fidelity Low-Priced Stock Fund which seeks long-term capital appreciation by investing primarily in low-priced stocks in smaller, less well-known, or overlooked companies which may be undervalued and offer the potential for growth.

PARTICIPANT LOANS

These funds are the result of loans to participants in the Plan (see Note 4).



SOUTHWEST GAS CORPORATION  
EMPLOYEES' INVESTMENT PLAN

NOTES TO FINANCIAL STATEMENTS

(4) PARTICIPANT LOANS

The Plan provides that participants may borrow against the balances in their accounts, subject to certain limitations specified in the Plan. Funds for loans are obtained through the liquidation of participants' investment accounts. Payments on the loans include interest at a rate that approximates the prime rate, plus two percent. Principal and interest payments on a Participant's loan will be credited to the Participant's investment accounts in the same ratio as ongoing contributions.

(5) FORFEITURES

The nonvested balances forfeited by participants who withdrew from the Plan during the year ended December 31, 1996 were \$5,853. The market value of the nonvested portion of a withdrawing participant account is reallocated to the remaining participants in the Plan.

(6) PLAN EQUITY

Plan equity at December 31, 1995 included requests for withdrawal from terminated participants with aggregate market values of \$142,716. These amounts were paid subsequent to year end. There were no outstanding withdrawal requests at December 31, 1996.

At December 31, 1996, the Trustee held for the Plan the following:

	FUND									
	A	B	C	D	E	F	G	H	I	J
Shares or units held by Trustee	2,577,645	496,554	4,329,727	300,304	121,948	390,820	210,716	83,918	60,587	51,166
Market value per unit	\$ 19.25	\$ 42.15	\$ 1.00	\$ 7.12	\$ 1.00	\$ 16.35	\$ 16.47	\$11.61	\$30.73	\$21.35

(7) PLAN TERMINATION

Although the Company expects to continue the Plan indefinitely, it reserves the right to amend or terminate the Plan at any time. Upon termination, partial termination or complete discontinuance of contributions to the Plan, Company contributions will become fully vested.

(8) FEDERAL INCOME TAXES

In March 1996, the Company received a favorable determination letter from the Internal Revenue Service stating that the Plan, amended and restated effective December 1, 1994, qualifies for deferred tax treatment of contributions under Section 401(k) of the Internal Revenue Code. It is the opinion of the Employees' Investment Plan Committee (the Plan Committee) that the Plan, as amended and as currently operating, is tax exempt and in compliance with all applicable provisions of the Internal Revenue Code.



SOUTHWEST GAS CORPORATION  
EMPLOYEES' INVESTMENT PLAN

NOTES TO FINANCIAL STATEMENTS

(9) PLAN AMENDMENTS

The Plan Committee approved an amendment to the Plan effective July 1996. The amendment included the addition of two new investment options and updated provisions relating to an automated voice response system which supersedes the paper forms and manual approvals previously required for fund transfers, investment elections, and participant loans.



SOUTHWEST GAS CORPORATION  
EMPLOYEES' INVESTMENT PLAN

ITEM 27a-SCHEDULE OF ASSETS HELD FOR INVESTMENT PURPOSES  
AT DECEMBER 31, 1996

	Number of Shares -----	Cost -----	Fair Market Value -----
Common Stock			
Southwest Gas Corporation [1]	2,577,645	\$ 41,653,450	\$ 49,619,666
Equity Mutual Fund			
Fidelity Contrafund	496,554	16,832,388	20,929,752
Money Market Fund			
Fidelity Retirement Money Market Fund	4,329,727	4,329,727	4,329,727
Fixed Income Fund			
Fidelity Investment Grade Bond Fund	300,304	2,119,019	2,138,166
Window Guaranteed Return Contract			
Hartford Insurance Annuity Contract-94	121,948	121,948	121,948
Aggressive Balanced Fund			
Fidelity Asset Manager: Growth Fund	390,820	5,811,013	6,389,908
Moderate Balanced Fund			
Fidelity Asset Manager Fund	210,716	3,244,047	3,470,499
Conservative Balanced Fund			
Fidelity Asset Manager: Income Fund	83,918	938,322	974,289
Growth & Income Fund			
Fidelity Growth & Income Fund	60,587	1,778,546	1,861,838
Low-Priced Stock Fund			
Fidelity Low-Priced Stock Fund	51,166	1,026,744	1,092,400
Temporary Cash Investments			
Interest-bearing cash	475,529	475,529	475,529
Participant Loans		78,330,733	91,403,722
		4,504,978	4,504,978
		\$ 82,835,711	\$ 95,908,700
		=====	=====

[1] Party in interest



SOUTHWEST GAS CORPORATION  
EMPLOYEES' INVESTMENT PLAN

ITEM 27d-SCHEDULE OF REPORTABLE TRANSACTIONS  
FOR THE YEAR ENDED DECEMBER 31, 1996

Description	Purchases		Sales			
	Number of Transactions	Cost	Number of Transactions	Proceeds	Original Cost	Gain
Dreyfus Treasury Cash Management Fund	209	\$ 10,993,925	205	\$11,768,432	\$ 11,768,432	\$ -
Southwest Gas Corporation Common Stock*	104	6,080,705	85	5,974,700	5,205,402	769,298
Fidelity Contrafund	107	3,664,785	68	1,271,539	1,013,989	257,550

\* The Southwest Gas Corporation Common Stock shares which are distributed to terminated or withdrawing participants are not included in this schedule; however, a realized gain (loss) is recognized on the statement of changes in net assets available for plan benefits.



CONSENT OF INDEPENDENT PUBLIC ACCOUNTANTS

As independent public accountants, we hereby consent to the incorporation of our report dated June 25, 1997, included in this Form 11-K, into Southwest Gas Corporation's previously filed registration statement (File No. 33-58135).

ARTHUR ANDERSEN LLP

Las Vegas, Nevada  
June 25, 1997