

Mail Stop 3561

December 15, 2008

Jeffrey W. Shaw  
Chief Executive Officer  
Southwest Gas Corporation  
5241 Spring Mountain Road  
Post Office Box 98510  
Las Vegas, Nevada 89193-8510

**Re: Southwest Gas Corporation  
Form 10-K for the year ended December 31, 2007  
Filed February 29, 2008  
Definitive Proxy Statement on Schedule 14A  
Filed March 28, 2008  
File No. 001-07850**

Dear Mr. Shaw:

We have completed our review of the above-referenced filings and have no further comments at this time.

Sincerely,

H. Christopher Owings  
Assistant Director