



Roy R. Centrella, Vice President/Controller/Chief Accounting Officer

August 21, 2008

H. Christopher Owings  
Assistant Director  
Division of Corporation Finance  
United States Securities and Exchange Commission  
Mail Stop 3561  
Washington, D.C. 20549-7010

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

Dear Mr. Owings:

We are in receipt of your letter dated August 14, 2008 regarding your office's review of the above listed filings. That letter asked that we respond to the comments within 10 business days or tell you when we will provide a response. Pursuant to a telephone conversation on August 21, 2008 with Catherine Brown, Staff Attorney, we are notifying you that we are working on responses to the comments detailed in your letter and will respond by September 15, 2008.

Please contact me with any questions.

Sincerely,

/s/ Roy R. Centrella

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