



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

DIVISION OF  
CORPORATION FINANCE

Mail Stop 3561

May 3, 2018

Roy R. Centrella  
Senior Vice President and Chief Financial Officer  
Southwest Gas Holdings, Inc.  
5241 Spring Mountain Road  
Post Office Box 98510  
Las Vegas, Nevada 89193-8510

**Re: Southwest Gas Holdings, Inc.  
Southwest Gas Corporation  
Form 10-K for Fiscal Year Ended December 31, 2017  
Filed February 28, 2018  
File Nos. 1-37976 and 1-7850**

Dear Mr. Centrella:

We have completed our review of your filing. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Sincerely,

/s/ William H. Thompson

William H. Thompson  
Accounting Branch Chief  
Office of Consumer Products