



DIVISION OF
CORPORATION FINANCE

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

March 29, 2024

Karen Haller
President and Chief Executive Officer
Southwest Gas Holdings, Inc.
8360 S. Durango Drive
Las Vegas, NV 89113

Re: Southwest Gas Holdings, Inc.
Preliminary Proxy Statement on Schedule 14A
Filed March 8, 2024
File No. 001-37976

Dear Karen Haller:

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,

Division of Corporation Finance
Office of Energy & Transportation

cc: John Hensley