



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

DIVISION OF
CORPORATION FINANCE

October 26, 2022

Gregory J. Peterson
Senior Vice President and Chief Financial Officer
Southwest Gas Holdings, Inc.
8360 S. Durango Drive
Post Office Box 98510
Las Vegas, Nevada 89193-8510

**Re: Southwest Gas Holdings, Inc.
Southwest Gas Corporation
Form 10-K for the Year Ended December 31, 2021
Filed March 1, 2022
File Nos. 1-37976 and 1-07850**

Dear Gregory J. Peterson:

We have completed our review of your filings. 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