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

FORM 11-K

(Mark One)

ANNUAL REPORT PURSUANT TO SECTION 15(d) OF THE SECURITIES EXCHANGE ACT OF
1934 [FEE REQUIRED]
For the fiscal year ended DECEMBER 31, 1994

OR

TRANSITION REPORT PURSUANT TO SECTION 15(d) OF THE SECURITIES EXCHANGE
ACT OF 1934 [NO FEE REQUIRED]
For the transition period from _____ to _____

Commission file number 1-7850

A. Full title of the plan and the address of the plan, if different from
that of the issuer named below:

SOUTHWEST GAS CORPORATION EMPLOYEES' INVESTMENT PLAN

B. Name of issuer of the securities held pursuant to the plan and the
address of its principle executive office:

SOUTHWEST GAS CORPORATION
5241 SPRING MOUNTAIN ROAD, POST OFFICE BOX 98510
LAS VEGAS, NEVADA 89193-8510
(702) 364-3104

FINANCIAL STATEMENTS AND EXHIBITS.

Listed below are all financial statements and exhibits filed as part of this annual report:

- (a) Financial statements, including statements of net assets available for benefits as of December 31, 1994 and 1993, and the related statement of changes in net assets available for benefits for the year ended December 31, 1994 and notes to financial statements, together with the report thereon of Arthur Andersen LLP, independent public accountants (Pages 4-14).
- (b) Consent of Arthur Andersen LLP, independent public accountants.

Pursuant to the requirements of the Securities Exchange Act of 1934, the members of the Southwest Gas Corporation Employees' Investment Plan Committee have duly caused this annual report to be signed by the undersigned thereunto duly authorized.

SOUTHWEST GAS CORPORATION
EMPLOYEES' INVESTMENT PLAN

By /s/ MICHAEL O. MAFFIE

Michael O. Maffie
Director, President and
Chief Executive Officer
Southwest Gas Corporation

Dated: June 26, 1995

SOUTHWEST GAS CORPORATION
EMPLOYEES' INVESTMENT PLAN

FINANCIAL STATEMENTS

AS OF DECEMBER 31, 1994 AND 1993 AND
FOR THE YEAR ENDED DECEMBER 31, 1994

TOGETHER WITH AUDITORS' REPORT

REPORT OF INDEPENDENT PUBLIC ACCOUNTANTS

To the Employees' Investment Plan Committee,
Southwest Gas Corporation:

We have audited the accompanying statements of net assets available for benefits of the SOUTHWEST GAS CORPORATION EMPLOYEES' INVESTMENT PLAN (the Plan) as of December 31, 1994 and 1993, and the related statement of changes in net assets available for benefits for the year ended December 31, 1994. These financial statements and the schedules referred to below are the responsibility of the Plan Committee. Our responsibility is to express an opinion on these financial statements and schedules based on our audits.

We conducted our audits in accordance with generally accepted auditing standards. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by the Plan Committee, as well as evaluating the overall financial statement presentation. We believe that our audits provide a reasonable basis for our opinion.

In our opinion, the financial statements referred to above present fairly, in all material respects, the net assets available for benefits of the Plan as of December 31, 1994 and 1993, and the changes in net assets available for benefits for the year ended December 31, 1994, in conformity with generally accepted accounting principles.

Our audits were made for the purpose of forming an opinion on the basic financial statements taken as a whole. The supplemental schedules of assets held for investment purposes at December 31, 1994, and reportable transactions for the year ended December 31, 1994, are presented for purposes of additional analysis and are not a required part of the basic financial statements but are supplementary information required by the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974. The individual fund information presented in the statements of net assets available for benefits and the statement of changes in net assets available for benefits is also presented for purposes of additional analysis and is not a required part of the basic financial statements. The supplemental schedules and fund information have been subjected to the auditing procedures applied in our audits of the basic financial statements and, in our opinion, are fairly stated in all material respects in relation to the basic financial statements taken as a whole.

ARTHUR ANDERSEN LLP

Las Vegas, Nevada
June 23, 1995

SOUTHWEST GAS CORPORATION
EMPLOYEES' INVESTMENT PLAN
STATEMENT OF NET ASSETS AVAILABLE FOR BENEFITS, WITH FUND INFORMATION
DECEMBER 31, 1994

ASSETS	FUND INFORMATION					
	FUND A	FUND B	FUND C	FUND D	FUND E	FUND F
Investments, at market value (Notes 2 and 3):						
Southwest Gas Corporation-Common stock	\$31,751,121	\$ -	\$ -	\$ -	\$ -	\$ -
Mutual fund	-	9,037,542	-	-	-	-
Money market fund	-	-	1,838,625	-	-	-
Fixed income fund	-	-	-	1,747,709	-	-
Window guaranteed return contract	-	-	-	-	856,724	-
Balanced Fund-Aggressive	-	-	-	-	-	2,707,745
Balanced Fund-Moderate	-	-	-	-	-	-
Balanced Fund-Conservative	-	-	-	-	-	-
Temporary cash investments	548	555	532	598	354	570
Loans to participants (Note 4)	-	-	-	-	-	-
	<u>31,751,669</u>	<u>9,038,097</u>	<u>1,839,157</u>	<u>1,748,307</u>	<u>857,078</u>	<u>2,708,315</u>
Dividends and interest receivable	1,116	79	8,288	10,537	2	42
Contributions receivable:						
Southwest Gas Corporation	244,187	-	-	-	-	-
Participants	285,892	194,399	42,275	34,508	-	95,383
LIABILITIES	(21,171)	-	(8,271)	(10,523)	-	-
NET ASSETS AVAILABLE FOR BENEFITS	<u>\$32,261,693</u>	<u>\$ 9,232,575</u>	<u>\$ 1,881,449</u>	<u>\$ 1,782,829</u>	<u>\$ 857,080</u>	<u>\$ 2,803,740</u>

ASSETS	FUND INFORMATION		PARTICIPANT LOANS	TOTAL
	FUND G	FUND H		
Investments, at market value (Notes 2 and 3):				
Southwest Gas Corporation-Common stock	\$ -	\$ -	\$ -	\$31,751,121
Mutual fund	-	-	-	9,037,542
Money market fund	-	-	-	1,838,625
Fixed income fund	-	-	-	1,747,709
Window guaranteed return contract	-	-	-	856,724
Balanced Fund-Aggressive	-	-	-	2,707,745
Balanced Fund-Moderate	1,715,460	-	-	1,715,460
Balanced Fund-Conservative	-	479,408	-	479,408
Temporary cash investments	515	570	53,448	57,690
Loans to participants (Note 4)	-	-	3,581,695	3,581,695
	<u>1,715,975</u>	<u>479,978</u>	<u>3,635,143</u>	<u>53,773,719</u>
Dividends and interest receivable	23	8	253	20,348
Contributions receivable:				
Southwest Gas Corporation	-	-	-	244,187
Participants	57,126	14,932	-	724,515
LIABILITIES	-	-	-	(39,965)
NET ASSETS AVAILABLE FOR BENEFITS	<u>\$ 1,773,124</u>	<u>\$ 494,918</u>	<u>\$ 3,635,396</u>	<u>\$54,722,804</u>

The accompanying notes are an integral part of this statement.

SOUTHWEST GAS CORPORATION
EMPLOYEES' INVESTMENT PLAN
STATEMENT OF NET ASSETS AVAILABLE FOR BENEFITS, WITH FUND INFORMATION
DECEMBER 31, 1993

	FUND INFORMATION					PARTICIPANT LOANS	TOTAL
	FUND A	FUND B	FUND C	FUND D	FUND E		
ASSETS							
Investments, at market value (Notes 2 and 3):							
Southwest Gas Corporation-Common stock	\$34,513,072	\$ -	\$ -	\$ -	\$ -	\$ -	\$34,513,072
Mutual fund	-	9,414,110	-	-	-	-	9,414,110
Money market fund	-	-	2,179,766	-	-	-	2,179,766
Fixed income fund	-	-	-	2,126,073	-	-	2,126,073
Window guaranteed return contract	-	-	-	-	1,393,856	-	1,393,856
Temporary cash investments	550	129	592	551	-	34,907	36,729
Loans to participants (Note 4)	-	-	-	-	-	2,500,389	2,500,389
	-----	-----	-----	-----	-----	-----	-----
	34,513,622	9,414,239	2,180,358	2,126,624	1,393,856	2,535,296	52,163,995
	-----	-----	-----	-----	-----	-----	-----
Dividends and interest receivable	375	13	5,770	9,606	2	84	15,850
Contributions receivable:							
Southwest Gas Corporation	73,654	-	-	-	-	-	73,654
Participants	111,296	64,291	10,535	12,981	10,110	-	209,213
	-----	-----	-----	-----	-----	-----	-----
LIABILITIES	-	-	(5,766)	(9,602)	-	-	(15,368)
	-----	-----	-----	-----	-----	-----	-----
NET ASSETS AVAILABLE FOR BENEFITS	\$34,698,947	\$9,478,543	\$2,190,897	\$2,139,609	\$1,403,968	\$2,535,380	\$52,447,344
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The accompanying notes are an integral part of this statement.

SOUTHWEST GAS CORPORATION
EMPLOYEES' INVESTMENT PLAN
STATEMENT OF CHANGES IN NET ASSETS AVAILABLE FOR BENEFITS, WITH FUND INFORMATION
YEAR ENDED DECEMBER 31, 1994

	FUND INFORMATION				
	FUND A	FUND B	FUND C	FUND D	FUND E
Net investment income:					
Dividends	\$ 1,778,446	\$ -	\$ 78,091	\$ 135,341	\$ -
Interest	7,418	3,916	730	690	60,578
	1,785,864	3,916	78,821	136,031	60,578
Realized gain (loss) on investments:	245,538	(782,555)	-	(239,697)	-
Unrealized appreciation (depreciation) of investments during year	(4,425,902)	305,888	-	(49,596)	-
Contributions:					
Southwest Gas Corporation	2,075,581	-	-	-	1,557
Participants	2,772,819	1,850,052	322,792	323,949	99,910
	4,848,400	1,850,052	322,792	323,949	101,467
Distributions to participants and beneficiaries (Note 5)	(2,002,826)	(532,261)	(250,623)	(182,125)	(167,892)
Transfers between funds	(2,888,328)	(1,091,008)	(460,438)	(345,342)	(541,041)
Net increase (decrease)	(2,437,254)	(245,968)	(309,448)	(356,780)	(546,888)
Net assets available for benefits:					
Beginning of year	34,698,947	9,478,543	2,190,897	2,139,609	1,403,968
End of year	\$32,261,693	\$ 9,232,575	\$ 1,881,449	\$ 1,782,829	\$ 857,080

	FUND INFORMATION				PARTICIPANT LOANS	TOTAL
	FUND F	FUND G	FUND H			
Net investment income:						
Dividends	\$ 72,319	\$ 41,349	\$ 9,325	\$ -	\$ 2,114,871	
Interest	1,621	997	278	214,402	290,630	
	73,940	42,346	9,603	214,402	2,405,501	
Realized gain (loss) on investments:	-	(24)	-	-	(776,738)	
Unrealized appreciation (depreciation) of investments during year	(235,774)	(114,065)	(14,617)	-	(4,534,066)	
Contributions:						
Southwest Gas Corporation	-	-	-	-	2,077,138	
Participants	537,034	272,146	72,141	-	6,250,843	
	537,034	272,146	72,141	-	8,327,981	
Distributions to participants and Beneficiaries (Note 5)	(6,951)	(4,540)	-	-	(3,147,218)	
Transfers between funds	2,435,491	1,577,261	427,791	885,614	-	
Net increase (decrease)	2,803,740	1,773,124	494,918	1,100,016	2,275,460	
Net assets available for benefits:						
Beginning of year	-	-	-	2,535,380	52,447,344	
End of year	\$ 2,803,740	\$ 1,773,124	\$ 494,918	\$3,635,396	\$54,722,804	

The accompanying notes are an integral part of this statement.

SOUTHWEST GAS CORPORATION
EMPLOYEES' INVESTMENT PLAN

NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 1994

(1) DESCRIPTION OF PLAN

The following description of the Southwest Gas Corporation Employees' Investment Plan (the Plan), as amended, provides general information. Participants should refer to the Plan agreement for a more complete description of the Plan's provisions.

GENERAL

The Plan is a voluntary defined contribution plan covering all employees of Southwest Gas Corporation (the Company). It is subject to the provisions of the Employee Retirement Income Security Act of 1974 (ERISA).

CONTRIBUTIONS

Participants may contribute from 2 percent to 16 percent of their annual wages before bonuses and overtime. However, contributions may not exceed amounts promulgated in Internal Revenue Code Section 402(g). The Company contributes to the Plan an amount equal to 50 percent of a participant's contribution, not to exceed 3 percent of a participant's annual compensation before bonuses and overtime.

The Company contributions are invested in Fund A. Beginning July 1994, upon attaining age 50, participants may transfer 100 percent of the amount representing Company contributions from Fund A to Fund C. All subsequent Company matching contributions for those participants also will be invested in Fund C. Before July 1994, an employee, after reaching the age of 50, could elect to have Company contributions invested in Fund E. No contributions were made to Fund E after June 1994.

VESTING

Participants are immediately vested in their voluntary contributions plus actual earnings thereon. Vesting in the contributions made by the Company and in the earnings thereon is based on years of continuous service as follows:

YEARS OF SERVICE AT DATE OF TERMINATION -----	VESTED PERCENTAGE -----
One but less than two	20
Two but less than three	40
Three but less than four	60
Four but less than five	80
Five and over	100

In the event of death, retirement or total disability of a participant, Company contributions become fully vested irrespective of the years of service at the date of termination.

SOUTHWEST GAS CORPORATION
EMPLOYEES' INVESTMENT PLAN

NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 1994

PAYMENT OF BENEFITS

If a participant terminates his employment with the Company as a result of retirement, death or permanent and total disability, such a participant will be entitled to receive an amount equal to the value of his account at the end of the calendar quarter immediately following termination of employment. Distributions from Fund A will be made in the Company's common stock plus cash in lieu of fractional shares. A participant may apply to the Plan Committee to request a single lump sum payment in cash of the value of the Company's common stock otherwise distributable to the participant. Distributions from other funds will be made in a single lump sum cash payment.

Distributions under the Plan will begin as soon as practicable, but not later than sixty days following the end of the Plan year in which the participant attains age 65 or terminates employment, if later. No distribution in excess of \$3,500 will be made to employees who have not reached age 65 at the time of termination of employment without the participant's consent. A participant who is terminated and does not take distribution of his account balances will have his account balances transferred to and held in Fund C and will continue to receive his share of investment income on all vested portions of his accounts until he reaches age 65 or elects to receive distributions from the Plan.

A participant may in certain circumstances elect to defer receipt of his distribution to a date not later than the end of the taxable year in which the participant attains age 70-1/2. Any participant who delays receipt of his distributions after reaching age 65 will have his account balances transferred to and held in Fund C. All distributions to beneficiaries of a participant must be made within five years after the participant's death.

PLAN EXPENSES

All Plan expenses were paid by the Company for the year ended December 31, 1994.

PLAN ADMINISTRATION

Bank of America acts as the trustee and the Company is the administrator for all activities of the Plan.

(2) VALUATION OF INVESTMENTS

All investments of the Plan, except those held in Fund E, are stated at quoted market value as of the date of the statement. Insurance contracts in Fund E are stated at contract value. Realized gains/losses on investments sold and the unrealized gains/losses on investments held during the year are determined on a revalued cost basis.

SOUTHWEST GAS CORPORATION
EMPLOYEES' INVESTMENT PLAN

NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 1994

(3) FUND DESCRIPTIONS

Employees can currently invest their contributions in any combination of seven investment options (Funds A through D and F through H) in 10 percent increments. Participants can change the allocation of their ongoing contributions, and can transfer amounts they previously contributed to other funds, on a monthly basis in increments of 10 percent. Contributions can no longer be made to Fund E. Descriptions of the Plan funds are as follows:

FUND A - COMMON STOCK

Contributions are invested in Southwest Gas Corporation common stock.

FUND B - MUTUAL FUND

Contributions are invested in the Fidelity Contrafund which seeks capital growth by investing primarily in securities which the management of the fund considers to have better than average prospects for appreciation in value due to the undervalued or out of favor position of the security. Prior to July 1994, contributions were invested in Twentieth Century Select Investors Fund.

FUND C - MONEY MARKET FUND

Contributions are invested in the Fidelity Retirement Money Market Portfolio Fund which seeks as high a level of current income as is consistent with the preservation of capital and liquidity by investing in high-quality, U.S. dollar-denominated money market investments of U.S. and foreign issues. Prior to July 1994, contributions were invested in the PaineWebber RMA Money Fund.

FUND D - FIXED INCOME FUND

Contributions are invested in the Fidelity Investment-Grade Bond Fund which invests in a broad range of fixed-income securities, primarily investment-grade debt securities and preferred stocks. Prior to July 1994, contributions were invested in the PaineWebber GNMA Portfolio.

FUND E - WINDOW GUARANTEED RETURN CONTRACT

Contributions were invested in a three-year guaranteed insurance contract. Contributions are no longer being made to Fund E.

FUND F - AGGRESSIVE BALANCED FUND

Contributions are invested in the Fidelity Asset Manager: Growth Fund which seeks to maximize total return over the long term by allocating its assets among stocks, bonds, and short-term investments with an emphasis on stocks. This investment option was added in July 1994.

FUND G - MODERATE BALANCED FUND

Contributions are invested in the Fidelity Asset Manager Fund which seeks a high total return with reduced risk over the long term by using a balanced mix of stocks, bonds, and short-term investments. This investment option was added in July 1994.

FUND H - CONSERVATIVE BALANCED FUND

Contributions are invested in the Fidelity Asset Manager: Income Fund which seeks a high level of current income by maintaining a diversified portfolio of stocks, bonds, and short-term investments with an emphasis on short-term investments. This investment option was added in July 1994.

PARTICIPANT LOANS

These funds are the result of loans to participants in the Plan (see Note 4).

SOUTHWEST GAS CORPORATION
EMPLOYEES' INVESTMENT PLAN

NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 1994

The number of employees participating in each fund as of December 31, 1994 and 1993 is as follows:

	FUND A	FUND B	FUND C	FUND D	FUND E	FUND F	FUND G	FUND H
1994	2,097	1,396	632	581	216	643	466	168
1993	1,991	1,175	500	456	272	--	--	--

The total number of employees eligible to participate and the number participating in the Plan at December 31, 1994 and 1993 are as follows:

	ELIGIBLE	PARTICIPATING
1994	2,359	2,098
1993	2,314	1,991

(4) PARTICIPANT LOANS

The Plan provides that participants may borrow against the balances in their accounts, subject to certain limitations specified in the Plan. Funds for loans are obtained through the liquidation of participants' investment accounts. Payments on the loans include interest at a rate that approximates the prime rate, plus two percent. Principal and interest payments on a Participant's loan will be credited to the Participant's investment accounts in the same ratio as ongoing contributions.

(5) DISTRIBUTIONS AND FORFEITURES

Balances in the accounts of employees who withdrew from the Plan, and the amounts disbursed or to be disbursed (see Note 6) to such employees in settlement thereof during the year ended December 31, 1994 are as follows:

	COST	MARKET
Balance in employees' accounts before withdrawals	\$1,565,388	\$1,674,080
Cash and securities disbursed in settlement thereof	1,552,682	1,660,232
Balance forfeited (nonvested portion)	\$ 12,706	\$ 13,848

Cost of securities disbursed is determined using the average value of shares purchased allocated to a participant's account. The market value of the nonvested portion of a withdrawing employee's account is reallocated to the remaining participants in the Plan.

SOUTHWEST GAS CORPORATION
 EMPLOYEES' INVESTMENT PLAN

NOTES TO FINANCIAL STATEMENTS
 DECEMBER 31, 1994

(6) PLAN EQUITY

Plan equity at December 31, 1994 and 1993 includes withdrawing participants' accounts with aggregate market values of \$625,510 and \$823,196, respectively. These amounts became payable subsequent to year end.

At December 31, 1994, the Trustee held for the Plan the following:

	FUND							
	A	B	C	D	E	F	G	H
Shares or units held by Trustee	2,247,867	298,466	1,838,625	255,140	856,724	210,884	124,039	46,008
Market value per unit	\$ 14.13	\$ 30.28	\$ 1.00	\$ 6.85	\$ 1.00	\$ 12.84	\$ 13.83	\$ 10.42

(7) PLAN TERMINATION

Although the Company expects to continue the Plan indefinitely, it reserves the right to amend or terminate the Plan at any time. Upon termination, partial termination or complete discontinuance of contributions to the Plan, Company contributions will become fully vested.

(8) FEDERAL INCOME TAXES

The Company has received a favorable determination letter from the Internal Revenue Service stating that the Plan, amended and restated effective January 1, 1989, qualifies for deferred tax treatment of contributions under Section 401(k) of the Internal Revenue Code. Certain amendments have subsequently been made to the Plan, and it is the Plan Committee's opinion that the Plan, as amended and as currently operating, is tax exempt and in compliance with all applicable provisions of the Internal Revenue Code. In March 1995, the Company submitted a request for determination that the Plan meets all applicable requirements for qualification and tax-exempt status under Section 401(a) and related provisions of the Internal Revenue Code.

SCHEDULE I

SOUTHWEST GAS CORPORATION
EMPLOYEES' INVESTMENT PLANITEM 27a-SCHEDULE OF ASSETS HELD FOR INVESTMENT PURPOSES
AT DECEMBER 31, 1994

	Number of Shares	Cost	Fair Market Value
	-----	-----	-----
Common Stock			
Southwest Gas Corporation [1]	2,247,867	\$34,272,041	\$31,751,121
Equity Mutual Fund			
Fidelity Contrafund	298,466	8,731,654	9,037,542
Money Market Fund			
Fidelity Retirement Money Market Fund	1,838,625	1,838,625	1,838,625
Fixed Income Fund			
Fidelity Investment Grade Bond Fund	255,140	1,797,305	1,747,709
Window Guaranteed Return Contract			
Hartford Insurance Annuity Contract-92	409,450	639,802	409,450
Hartford Insurance Annuity Contract-93	268,350	518,746	268,350
Hartford Insurance Annuity Contract-94	178,924	178,924	178,924
Aggressive Balanced Fund			
Fidelity Asset Manager: Growth Fund	210,884	2,943,519	2,707,745
Moderate Balanced Fund			
Fidelity Asset Manager Fund	124,039	1,829,525	1,715,460
Conservative Balanced Fund			
Fidelity Asset Manager: Income Fund	46,008	494,025	479,408
Temporary Cash Investments			
Dreyfus Treasury Cash Management Fund	57,690	57,690	57,690
		-----	-----
		53,301,856	50,192,024
Participant Loans		3,581,695	3,581,695
		-----	-----
		\$56,883,551	\$53,773,719
		=====	=====

[1] Party in interest

SOUTHWEST GAS CORPORATION
EMPLOYEES' INVESTMENT PLAN

ITEM 27d-SCHEDULE OF REPORTABLE TRANSACTIONS
FOR THE YEAR ENDED DECEMBER 31, 1994

Description	Purchases		Sales			
	Number of Transactions	Cost	Number of Transactions	Proceeds	Original Cost	Gain (Loss)
Dreyfus Treasury Cash Management Fund	349	\$28,505,641	198	\$27,387,450	\$27,387,450	\$ --
Southwest Gas Corporation Common Stock*	28	4,257,718	5	2,477,522	2,141,064	336,458
Twentieth Century Investors, Inc.	11	861,900	1	9,428,756	9,518,196	(89,440)
Fidelity Asset Manager: Growth Fund	11	2,943,519	--	--	--	--
Fidelity Contrafund	9	9,909,856	2	1,242,900	1,178,202	64,698
Fidelity Retirement Money Market Fund	13	2,238,125	2	399,500	399,500	--

* The Southwest Gas Corporation Common Stock shares which are distributed to terminated or withdrawing participants are not included in this schedule, however a realized gain is recognized on the statement of income and changes in plan equity.

CONSENT OF INDEPENDENT PUBLIC ACCOUNTANTS

As independent public accountants, we hereby consent to the incorporation of our report dated June 23, 1995, included in this Form 11-K, into Southwest Gas Corporation's previously filed registration statements (File Nos. 33-35637 and 33-58135).

ARTHUR ANDERSEN LLP

Las Vegas, Nevada
June 26, 1995