

March 29, 2024

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

Holdings, Inc.

Statement on Schedule 14A

Re: Southwest Gas

Preliminary Proxy

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