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

FORM 11-K

ANNUAL REPORT PURSUANT TO SECTION 15(d) OF THE SECURITIES
EXCHANGE ACT OF 1934.

For the fiscal year ended December 31, 1997

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, 1997 and 1996, and the related statement of changes in net assets available for benefits for the year ended December 31, 1997 and notes to financial statements, together with the report thereon of Arthur Andersen LLP, independent public accountants.
- (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 29, 1998

SOUTHWEST GAS CORPORATION
EMPLOYEES' INVESTMENT PLAN

FINANCIAL STATEMENTS

AS OF DECEMBER 31, 1997 AND 1996 AND
FOR THE YEAR ENDED DECEMBER 31, 1997

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, 1997 and 1996, and the related statement of changes in net assets available for benefits for the year ended December 31, 1997. 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, 1997 and 1996, and the changes in net assets available for benefits for the year ended December 31, 1997, 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, 1997, and reportable transactions for the year ended December 31, 1997, 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 Fund Information 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 rather than to present the net assets available for benefits and changes in net assets available for benefits of each fund. 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 29, 1998

SOUTHWEST GAS CORPORATION
EMPLOYEES' INVESTMENT PLAN

STATEMENT OF NET ASSETS AVAILABLE FOR BENEFITS, WITH FUND INFORMATION
DECEMBER 31, 1997

	FUND INFORMATION					
	FUND A	FUND B	FUND C	FUND D	FUND E	FUND F
ASSETS						
Investments, at market value (Notes 2 and 3):						
Southwest Gas Corporation-Common stock	\$45,060,813	\$ -	\$ -	\$ -	\$ -	\$ -
Mutual Fund	-	28,807,658	-	-	-	-
Money Market Fund	-	-	5,021,429	-	-	-
Fixed Income Fund	-	-	-	2,692,577	-	-
Window Guaranteed Return Contract	-	-	-	-	-	-
Aggressive Balanced Fund	-	-	-	-	-	8,750,221
Moderate Balanced Fund	-	-	-	-	-	-
Conservative Balanced Fund	-	-	-	-	-	-
Growth & Income Fund	-	-	-	-	-	-
Low-Priced Stock Fund	-	-	-	-	-	-
Temporary cash investments	650,498	-	-	-	-	-
Loans to participants (Note 4)	-	-	-	-	-	-
NET ASSETS AVAILABLE FOR BENEFITS	\$45,711,311	\$28,807,658	\$ 5,021,429	\$ 2,692,577	\$ -	\$ 8,750,221

	FUND INFORMATION				PARTICIPANT LOANS	TOTAL
	FUND G	FUND H	FUND I	FUND J		
ASSETS						
Investments, at market value (Notes 2 and 3):						
Southwest Gas Corporation-Common stock	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 45,060,813
Mutual Fund	-	-	-	-	-	28,807,658
Money Market Fund	-	-	-	-	-	5,021,429
Fixed Income Fund	-	-	-	-	-	2,692,577
Window Guaranteed Return Contract	-	-	-	-	-	-
Aggressive Balanced Fund	-	-	-	-	-	8,750,221
Moderate Balanced Fund	4,284,823	-	-	-	-	4,284,823
Conservative Balanced Fund	-	1,320,392	-	-	-	1,320,392
Growth & Income Fund	-	-	5,718,943	-	-	5,718,943
Low-Priced Stock Fund	-	-	-	4,020,307	-	4,020,307
Temporary cash investments	-	-	-	-	-	650,498
Loans to participants (Note 4)	-	-	-	-	5,050,026	5,050,026
NET ASSETS AVAILABLE FOR BENEFITS	\$ 4,284,823	\$ 1,320,392	\$ 5,718,943	\$ 4,020,307	\$ 5,050,026	\$111,377,687

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, 1996

	FUND INFORMATION					
	FUND A	FUND B	FUND C	FUND D	FUND E	FUND F
ASSETS						
Investments, at market value (Notes 2 and 3):						
Southwest Gas Corporation-Common stock	\$ 49,619,666	\$ -	\$ -	\$ -	\$ -	\$ -
Mutual Fund	-	20,929,752	-	-	-	-
Money Market Fund	-	-	4,329,727	-	-	-
Fixed Income Fund	-	-	-	2,138,166	-	-
Window Guaranteed Return Contract	-	-	-	-	121,948	-
Aggressive Balanced Fund	-	-	-	-	-	6,389,908
Moderate Balanced Fund	-	-	-	-	-	-
Conservative Balanced Fund	-	-	-	-	-	-
Growth & Income Fund	-	-	-	-	-	-
Low-Priced Stock Fund	-	-	-	-	-	-
Temporary cash investments	469,929	-	-	-	-	-
Loans to participants (Note 4)	-	-	-	-	-	-
NET ASSETS AVAILABLE FOR BENEFITS	\$ 50,089,595	\$ 20,929,752	\$ 4,329,727	\$ 2,138,166	\$ 121,948	\$ 6,389,908

	FUND INFORMATION				PARTICIPANT LOANS	TOTAL
	FUND G	FUND H	FUND I	FUND J		
ASSETS						
Investments, at market value (Notes 2 and 3):						
Southwest Gas Corporation-Common stock	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 49,619,666
Mutual Fund	-	-	-	-	-	20,929,752
Money Market Fund	-	-	-	-	-	4,329,727
Fixed Income Fund	-	-	-	-	-	2,138,166
Window Guaranteed Return Contract	-	-	-	-	-	121,948
Aggressive Balanced Fund	-	-	-	-	-	6,389,908
Moderate Balanced Fund	3,470,499	-	-	-	-	3,470,499
Conservative Balanced Fund	-	974,289	-	-	-	974,289
Growth & Income Fund	-	-	1,861,838	-	-	1,861,838
Low-Priced Stock Fund	-	-	-	1,092,400	-	1,092,400
Temporary cash investments	-	-	-	-	5,600	475,529
Loans to participants (Note 4)	-	-	-	-	4,504,978	4,504,978
NET ASSETS AVAILABLE FOR BENEFITS	\$ 3,470,499	\$ 974,289	\$ 1,861,838	\$ 1,092,400	\$ 4,510,578	\$ 95,908,700

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, 1997

	FUND INFORMATION					
	FUND A	FUND B	FUND C	FUND D	FUND E	FUND F
Net investment income:						
Interest and Dividends	\$ 2,005,707	\$ 2,723,212	\$ 254,410	\$ 148,306	\$ -	\$ 907,039
Loan Fees	-	-	-	-	-	-
	2,005,707	2,723,212	254,410	148,306	-	907,039
Realized gain (loss) on investments	(221,505)	393,603	-	3,303	-	180,364
Unrealized appreciation (depreciation) of investments during year	(1,115,537)	1,977,396	-	53,452	-	646,554
Contributions:						
Southwest Gas Corporation	2,336,511	15,128	13,157	457	-	5,308
Participants	1,727,691	2,534,553	348,695	250,954	-	1,014,389
Rollovers	(75)	7,070	131	-	-	13,522
	4,064,127	2,556,751	361,983	251,411	-	1,033,219
Distributions to participants and beneficiaries (Note 5)	(2,098,870)	(1,196,484)	(873,781)	(144,311)	-	(312,252)
Transfers between funds	(7,012,206)	1,423,428	949,090	242,250	(121,948)	(94,611)
Net increase (decrease)	(4,378,284)	7,877,906	691,702	554,411	(121,948)	2,360,313
Net assets available for benefits:						
Beginning of year	50,089,595	20,929,752	4,329,727	2,138,166	121,948	6,389,908
End of year	\$45,711,311	\$28,807,658	\$ 5,021,429	\$ 2,692,577	\$ -	\$ 8,750,221
	=====	=====	=====	=====	=====	=====
					PARTICIPANT	
	FUND G	FUND H	FUND I	FUND J	LOANS	TOTAL
	-----	-----	-----	-----	-----	-----
Net investment income:						
Interest and Dividends	\$ 374,241	\$ 90,561	\$ 233,139	\$ 259,955	\$ 479,018	\$ 7,475,588
Loan Fees	-	-	-	-	(12,784)	(12,784)
	374,241	90,561	233,139	259,955	466,234	7,462,804
Realized gain (loss) on investments	100,779	23,338	170,893	53,378	-	704,153
Unrealized appreciation (depreciation) of investments during year	323,489	42,103	529,743	344,975	-	2,802,175
Contributions:						
Southwest Gas Corporation	3,192	1,621	17,239	10,512	-	2,403,125
Participants	524,013	126,526	496,248	417,755	-	7,440,824
Rollovers	(14)	-	16,949	13,156	-	50,739
	527,191	128,147	530,436	441,423	-	9,894,688
Distributions to participants and beneficiaries (Note 5)	(184,614)	(127,579)	(177,501)	(118,260)	(161,181)	(5,394,833)
Transfers between funds	(326,762)	189,533	2,570,395	1,946,436	234,395	-
Net increase (decrease)	814,324	346,103	3,857,105	2,927,907	539,448	15,468,987
Net assets available for benefits:						
Beginning of year	3,470,499	974,289	1,861,838	1,092,400	4,510,578	95,908,700
End of year	\$ 4,284,823	\$ 1,320,392	\$ 5,718,943	\$ 4,020,307	\$ 5,050,026	\$111,377,687
	=====	=====	=====	=====	=====	=====

The accompanying notes are an integral part of this statement.

SOUTHWEST GAS CORPORATION
EMPLOYEES' INVESTMENT PLAN

NOTES TO FINANCIAL STATEMENTS

(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 document 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).

BASIS OF ACCOUNTING

The financial statements of the Plan are prepared under the accrual method of accounting.

USE OF ESTIMATES

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

CONTRIBUTIONS

Participants may contribute from 2 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.

PARTICIPANTS ACCOUNTS

Each participant account is credited with the participant's contribution and the portion contributed by the Company. The portion contributed by the participant is invested in the various funds according to the direction of the participant. The Company contributions are invested in Fund A. Upon attaining age 50, participants may elect the investment funds in which the present balance of Company contributions, as well as future Company matching contributions, will be invested.

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	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

PAYMENT OF BENEFITS

If a participant terminates employment with the Company as a result of retirement, death or permanent and total disability, such participant will be entitled to receive an amount equal to the value of his account at the end of the month 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 60 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 elect to take a distribution will continue to receive his share of investment income on all vested portions of his accounts until reaching the earlier of age 65 or electing to receive distributions from the Plan.

A participant may in certain circumstances elect to defer receipt of distributions to a date not later than the end of the taxable year in which the participant attains age 70-1/2. All distributions to beneficiaries of a participant must be made within five years after the participant's death.

PLAN EXPENSES

Plan-related expenses and any other costs of administering the Plan will be paid with funds from the Plan unless paid by the Company at its discretion. All Plan expenses, except loan origination and maintenance fees for loans initiated after July 1, 1996, were paid by the Company for the year ended December 31, 1997. Loan origination and maintenance fees paid by Plan participants for the year ended December 31, 1997 were \$12,784.

PLAN ADMINISTRATION

Fidelity Management Trust Company acts as the trustee and Fidelity Institutional Retirement Services Company performs all recordkeeping of the Plan.

(2) 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 which approximates fair value. Loans to participants are valued at their outstanding principal amount. Realized gains/losses on investments sold and the unrealized gains/losses on investments held during the year are determined on a revalued cost basis.

At December 31, 1997, investments representing 5 percent or more of the Plan's net assets are: (a) Southwest Gas Corporation Common Stock - \$45,060,813 (40%), (b) Fidelity Contrafund - \$28,807,658 (26%), (c) Asset Manager: Growth Fund - \$8,750,221 (8%), and (d) Fidelity Growth & Income Fund - \$5,718,943 (5%).

(3) FUND DESCRIPTIONS

During 1997, employees could invest their contributions in any combination of nine investment options (Funds A through D and F through J) 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:

SOUTHWEST GAS CORPORATION
EMPLOYEES' INVESTMENT PLAN

NOTES TO FINANCIAL STATEMENTS

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 securities.

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.

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.

FUND E - WINDOW GUARANTEED RETURN CONTRACT

Contributions are no longer being made to Fund E. Amounts held in Fund E were invested in three-year guaranteed insurance contracts.

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.

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. As of May 1998, this investment option was eliminated from the Plan.

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. As of May 1998, this investment option was eliminated from the Plan.

FUND I - GROWTH & INCOME FUND

Contributions are invested in the Fidelity Growth & Income Fund which seeks a high total return through a combination of current income and capital appreciation by investing mainly in equity securities of companies that pay current dividends and offer potential growth of earnings.

FUND J - LOW-PRICED STOCK FUND

Contributions are invested in the Fidelity Low-Priced Stock Fund which seeks long-term capital appreciation by investing primarily in low-priced stocks in small, less well known, or overlooked companies which may be undervalued and offer the potential for growth.

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

(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) FORFEITURES

The nonvested balances forfeited by participants who withdrew from the Plan during the year ended December 31, 1997 were \$21,090. The market value of the nonvested portion of a withdrawing participant account is reallocated to the remaining participants in the Plan.

(6) PLAN EQUITY

There were no outstanding withdrawal requests at December 31, 1996 and 1997.

At December 31, 1997, the Trustee held for the Plan the following:

	FUND									
	A	B	C	D	E	F	G	H	I	J
Shares or units held by Trustee	2,411,281	617,792	5,021,429	369,860	-	473,497	233,505	108,407	150,104	159,980
Market value Per Unit	\$ 18.69	\$ 46.63	\$ 1.00	\$ 7.28	\$ -	\$ 18.48	\$ 18.35	\$ 12.18	\$ 38.10	\$ 25.13

(7) RELATED PARTY TRANSACTIONS

Investments in Fund A consist of Company Common Stock and are considered party-in-interest. Investments in Funds B through D and F through J are managed by Fidelity, the Plan trustee, and are also considered party-in-interest.

(8) 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.

(9) FEDERAL INCOME TAXES

In March 1996, the Company received a favorable determination letter from the Internal Revenue Service stating that the Plan, amended and restated effective December 1, 1994, qualifies for deferred tax treatment of contributions under Section 401(k) of the Internal Revenue Code. It is the opinion of the Employees' Investment Plan Committee (the Plan Committee) that the Plan, as amended and as currently operating, is tax exempt and in compliance with all applicable provisions of the Internal Revenue Code.

SOUTHWEST GAS CORPORATION
EMPLOYEES' INVESTMENT PLAN

ITEM 27a-SCHEDULE OF ASSETS HELD FOR INVESTMENT PURPOSES

AT DECEMBER 31, 1997

	Number of Shares	Cost	Fair Market Value
	-----	-----	-----
Common Stock			
Southwest Gas Corporation*	2,411,281	\$ 40,177,499	\$ 45,060,813
Mutual Fund			
Fidelity Contrafund*	617,792	23,256,383	28,807,658
Money Market Fund			
Fidelity Retirement Money Market Portfolio Fund*	5,021,429	5,021,429	5,021,429
Fixed Income Fund			
Fidelity Investment-Grade Bond Fund*	369,860	2,622,992	2,692,577
Aggressive Balanced Fund			
Fidelity Asset Manager: Growth Fund*	473,497	7,605,424	8,750,221
Moderate Balanced Fund			
Fidelity Asset Manager Fund*	233,505	3,767,842	4,284,823
Conservative Balanced Fund			
Fidelity Asset Manager: Income Fund*	108,407	1,241,239	1,320,392
Growth & Income Fund			
Fidelity Growth & Income Fund*	150,104	5,019,820	5,718,943
Low-Priced Stock Fund			
Fidelity Low-Priced Stock Fund*	159,980	3,612,799	4,020,307
Temporary Cash Investments			
Interest-bearing cash*	650,498	650,498	650,498
		-----	-----
		92,975,925	106,327,661
Participant Loans		5,050,026	5,050,026
		-----	-----
		\$ 98,025,951	\$ 111,377,687
		=====	=====

*Party-in-interest

SOUTHWEST GAS CORPORATION
EMPLOYEES' INVESTMENT PLANITEM 27d-SCHEDULE OF REPORTABLE TRANSACTIONS
FOR THE YEAR ENDED DECEMBER 31, 1997

Description	Purchases		Sales			
	Number of Transactions	Cost	Number of Transactions	Proceeds	Original Cost	Gain
Southwest Gas Corporation Common Stock *	244	\$ 8,104,558	239	\$ 11,164,455	\$ 9,580,510	\$ 1,583,945
Fidelity Contrafund	236	10,130,499	201	4,623,592	3,704,502	919,090
Fidelity Growth & Income Fund	195	4,514,854	87	1,358,384	1,273,580	84,804
Fidelity Asset Manager: Growth Fund	203	3,286,696	159	1,753,301	1,492,284	261,017
Fidelity Retirement Money Market Portfolio Fund	181	4,335,616	166	3,643,914	3,643,914	-

* 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 (loss) is recognized on the statement of changes in net assets available for benefits.

CONSENT OF INDEPENDENT PUBLIC ACCOUNTANTS

As independent public accountants, we hereby consent to the incorporation of our report dated June 29, 1998 included in this Form 11-K, into Southwest Gas Corporation's previously filed registration statements (File Nos. 33-58135 and 333-31267).

ARTHUR ANDERSEN LLP

Las Vegas, Nevada
June 29, 1998

