
**UNITED STATES
SECURITIES AND EXCHANGE COMMISSION**
Washington, D.C. 20549

**POST-EFFECTIVE AMENDMENT NO. 1
TO
FORM S-3
REGISTRATION STATEMENT
UNDER
THE SECURITIES ACT OF 1933**

Southwest Gas Corporation

(Exact name of registrant as specified in its charter)

California
(State or other jurisdiction of
Incorporation or organization)

88-0085720
(I.R.S. Employer
Identification No.)

5241 Spring Mountain Road
P.O. Box 98510
Las Vegas, Nevada 89193-8510
(Address of principal executive offices)

KAREN S. HALLER
Senior Vice President/General Counsel and Corporate Secretary
Southwest Gas Corporation
5241 Spring Mountain Road
P.O. Box 98510
Las Vegas, Nevada 89193-8510
(Name and address of agent for service)

(702) 876-7237
(Telephone number, including area code, of agent for service)

DEREGISTRATION OF SECURITIES

This Post-Effective Amendment No. 1 deregisters certain shares that were initially registered by Southwest Gas Corporation (the “Registrant”) on a Registration Statement on Form S-3 initially filed on March 10, 2015 (Registration No. 333-202633), (the “Registration Statement”), pursuant to which the Registrant registered \$100,000,000 of common stock of the Registrant, par value \$1.00 per share. Pursuant to the undertaking contained in the Registration Statement, the Registrant is filing this Post-Effective Amendment No. 1 to deregister, as of the effective date of this Post-Effective Amendment No. 1, all securities remaining unsold under the Registration Statement.

On January 1, 2017, the Registrant implemented a holding company reorganization (the “Reorganization”) pursuant to the Agreement and Plan of Merger, dated as of December 28, 2016, by and among the Registrant, Southwest Gas Holdings, Inc. (“HoldCo”) and Southwest Reorganization Co. (“MergerSub”) and the Plan of Reorganization dated as of December 28, 2016, by and among the Company, HoldCo, MergerSub and Southwest Gas Utility Group, Inc. in accordance with the California Corporations Code. As a result of the Reorganization, the Registrant became a wholly owned subsidiary of HoldCo, and HoldCo became the successor issuer to the Registrant pursuant to Rule 12g-3 under the Securities Exchange Act of 1934, as amended. In the Reorganization, each share of the issued and outstanding common stock of the Registrant was converted automatically into one share of common stock of HoldCo.

As a result of the Reorganization, the Registrant terminated all offers and sales of its securities registered for issuance on the Registration Statement that remain unsold under the Registration Statement as of the date hereof.

