



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

DIVISION OF
CORPORATION FINANCE

Mail Stop 3561

May 3, 2018

Roy R. Centrella
Senior Vice President and Chief Financial Officer
Southwest Gas Holdings, Inc.
5241 Spring Mountain Road
Post Office Box 98510
Las Vegas, Nevada 89193-8510

**Re: Southwest Gas Holdings, Inc.
Southwest Gas Corporation
Form 10-K for Fiscal Year Ended December 31, 2017
Filed February 28, 2018
File Nos. 1-37976 and 1-7850**

Dear Mr. Centrella:

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,

/s/ William H. Thompson

William H. Thompson
Accounting Branch Chief
Office of Consumer Products