

ANNUAL STATEMENT OF CHANGES IN BENEFICIAL OWNERSHIP

() Check box if no longer subject to Section 16.
 Form 4 or Form 5 obligations may continue. See Instructions 1(b).

() Form 3 Holdings Reported
 () Form 4 Transactions Reported

1. Name and Address of Reporting Person
 Cortez, Manuel J.

5241 Spring Mountain Road
 Las Vegas, NV 89102
 USA

2. Issuer Name and Ticker or Trading Symbol
 Southwest Gas Corporation
 SWX

3. IRS or Social Security Number of Reporting Person (Voluntary)
 ###-##-####

4. Statement for Month/Year
 December 1996

5. If Amendment, Date of Original (Month/Year)

6. Relationship of Reporting Person(s) to Issuer (Check all applicable)
 (X) Director () 10% Owner () Officer (give title below) () Other
 (specify below)

7. Individual or Joint/Group Reporting (Check Applicable Line)
 (X) Form filed by One Reporting Person
 () Form filed by More than One Reporting Person

Table I -- Non-Derivative Securities Acquired, Disposed of, or Beneficially Owned

1. Title of Security	2. Transaction Date	3. Transaction Code	4. Securities Acquired (A) or Disposed of (D) Amount	A/ D	Price	5. Amount of Securities Beneficially Owned at End of Year	6. Direct (D) or Indirect (I)	7. Nature of Indirect Beneficial Ownership
Common Stock						1,791	D	

Table II -- Derivative Securities Acquired, Disposed of, or Beneficially Owned

1. Title of Derivative Security	2. Conversion or Exercise Price of Derivative Security	3. Transaction Date	4. Transaction Code	5. Number of Derivative Securities Acquired (A) or Disposed of (D) Amount	A/ D	6. Date Exercisable and Expiration Date (Month/Day/Year)	7. Title and Amount of Underlying Securities Title and Number of Shares	8. Price of Derivative Security	9. Number of Derivative Securities Beneficially Owned at End of Year	10. Direct (D) or Indirect (I)	11. Nature of Indirect Beneficial Ownership
Stock Option (right to buy)	\$15	7/15/96	A	3,000	A	(1) 7/14/06	Common Stock 3,000		3,000	D	

Explanation of Responses:
 (1) The option vests in three annual installments of 1,200 shares in 1997, 900 shares in 1998, and 900 shares in 1999, beginning on July 15, 1997.

SIGNATURE OF REPORTING PERSON
 /s/ Manuel J. Cortez by Faye J. Ringler, Attorney in fact
 DATE
 2/5/97