

ANNUAL STATEMENT OF CHANGES IN BENEFICIAL OWNERSHIP

(X) 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
 Stewart, Leonard Keith

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 31, 1997

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

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

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. 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						6118	D	
Common Stock						388 (1)	I	401(k) Plan

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. Code	5. Number of Derivative Securities Acquired (A) or Disposed of (D) Amount	6. Date Exercisable and Expiration Date (Month/Day/Year) A/ D	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
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Explanation of Responses:
 (1) Includes 12 shares acquired in March pursuant to the dividend reinvestment feature of the SWX 401(k) plan.

SIGNATURE OF REPORTING PERSON
 L. Keith Stewart by Faye J. Ringler, Attorney in fact
 DATE
 1/30/98