

UNITED STATES SECURITIES AND EXCHANGE COMMISSION

Washington, D.C. 20549

OMB APPROVAL	
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INITIAL STATEMENT OF BENEFICIAL OWNERSHIP OF SECURITIES

Filed pursuant to Section 16(a) of the Securities Exchange Act of 1934 or Section 30(h) of the Investment Company Act of 1940

1. Name and Address of Reporting Person* <u>ICAHN CARL C</u> <hr/> (Last) (First) (Middle) C/O ICAHN ENTERPRISES L.P. 16690 COLLINS AVE., PH-1 <hr/> (Street) SUNNY ISLES FL 33160 BEACH <hr/> (City) (State) (Zip)	2. Date of Event Requiring Statement (Month/Day/Year) 03/10/2023	3. Issuer Name and Ticker or Trading Symbol <u>Southwest Gas Holdings, Inc. [SWX]</u>	
		4. Relationship of Reporting Person(s) to Issuer (Check all applicable) Director <input checked="" type="checkbox"/> 10% Owner Officer (give title below) Other (specify below)	5. If Amendment, Date of Original Filed (Month/Day/Year) 03/13/2023
		6. Individual or Joint/Group Filing (Check Applicable Line) Form filed by One Reporting Person <input checked="" type="checkbox"/> Form filed by More than One Reporting Person	

Table I - Non-Derivative Securities Beneficially Owned

1. Title of Security (Instr. 4)	2. Amount of Securities Beneficially Owned (Instr. 4)	3. Ownership Form: Direct (D) or Indirect (I) (Instr. 5)	4. Nature of Indirect Beneficial Ownership (Instr. 5)
Common Stock, \$1 Par Value	9,244,465 ⁽⁶⁾	I ⁽¹⁾⁽²⁾⁽³⁾⁽⁴⁾⁽⁵⁾⁽⁶⁾	Please see footnote ⁽¹⁾⁽²⁾⁽³⁾⁽⁴⁾⁽⁵⁾⁽⁶⁾

Table II - Derivative Securities Beneficially Owned (e.g., puts, calls, warrants, options, convertible securities)

1. Title of Derivative Security (Instr. 4)	2. Date Exercisable and Expiration Date (Month/Day/Year)		3. Title and Amount of Securities Underlying Derivative Security (Instr. 4)		4. Conversion or Exercise Price of Derivative Security	5. Ownership Form: Direct (D) or Indirect (I) (Instr. 5)	6. Nature of Indirect Beneficial Ownership (Instr. 5)
	Date Exercisable	Expiration Date	Title	Amount or Number of Shares			
Cash-settled swaps	⁽¹⁾⁽⁷⁾	09/07/2023 ⁽¹⁾⁽⁷⁾	Common Stock, \$1 Par Value	2,087,427 ⁽⁷⁾	⁽⁷⁾	I ⁽¹⁾⁽²⁾⁽³⁾	Please see footnote ⁽¹⁾⁽²⁾⁽³⁾

1. Name and Address of Reporting Person* <u>ICAHN CARL C</u> <hr/> (Last) (First) (Middle) C/O ICAHN ENTERPRISES L.P. 16690 COLLINS AVE., PH-1 <hr/> (Street) SUNNY ISLES FL 33160 BEACH <hr/> (City) (State) (Zip)

1. Name and Address of Reporting Person* <u>ICAHN PARTNERS LP</u> <hr/> (Last) (First) (Middle) 16690 COLLINS AVE., PH-1 <hr/> (Street) SUNNY ISLES FL 33160 BEACH <hr/> (City) (State) (Zip)
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(City)	(State)	(Zip)
1. Name and Address of Reporting Person*		
<u>ICAHN PARTNERS MASTER FUND LP</u>		
(Last)	(First)	(Middle)
16690 COLLINS AVE., PH-1		
(Street)		
SUNNY ISLES BEACH	FL	33160
(City)	(State)	(Zip)

Explanation of Responses:

- This Form 3 amendment is being filed by and on behalf of Mr. Carl C. Icahn, Icahn Partners LP ("Icahn Partners"), and Icahn Partners Master Fund LP ("Icahn Master," and collectively with Mr. Icahn and Icahn Partners, the "Reporting Persons") with respect to the Common Stock, \$1 Par Value (the "Shares"), of Southwest Gas Holdings, Inc. (the "Issuer"). This Form 3 amendment amends and restates the Form 3 filed by the Reporting Persons on March 13, 2023 and the Form 3 amendment filed by the Reporting Persons on May 19, 2023. This Form 3 amendment is being filed solely to correct the expiration date for the cash-settled swaps previously reported on the Form 3 amendment.
- Beckton Corp. ("Beckton") is the sole stockholder of Icahn Enterprises G.P. Inc. ("Icahn Enterprises GP"), which is the general partner of Icahn Enterprises Holdings L.P. ("Icahn Enterprises Holdings"). Icahn Enterprises Holdings is the sole member of IPH GP LLC ("IPH"), which is the general partner of Icahn Capital LP ("Icahn Capital"), Icahn Capital is the general partner of each of Icahn Onshore LP ("Icahn Onshore") and Icahn Offshore LP ("Icahn Offshore"). Icahn Onshore is the general partner of Icahn Partners and Icahn Offshore is the general partner of Icahn Master.
- Beckton is 100 percent owned by Mr. Icahn. As such, Mr. Icahn is in a position indirectly to determine the investment and voting decisions made by each of Icahn Partners and Icahn Master.
- Each of Icahn Onshore, Icahn Capital, IPH, Icahn Enterprises Holdings, Icahn Enterprises GP, Beckton, and Mr. Icahn may be deemed to indirectly beneficially own (as that term is defined in Rule 13d-3 under Securities Exchange Act of 1934, as amended), the Shares of the Issuer which Icahn Partners owns. Each of Icahn Onshore, Icahn Capital, IPH, Icahn Enterprises Holdings, Icahn Enterprises GP, Beckton, and Mr. Icahn disclaims beneficial ownership of such Shares except to the extent of their pecuniary interest therein, if any.
- Each of Icahn Offshore, Icahn Capital, IPH, Icahn Enterprises Holdings, Icahn Enterprises GP, Beckton, and Mr. Icahn may be deemed to indirectly beneficially own the Shares which Icahn Master owns. Each of Icahn Offshore, Icahn Capital, IPH, Icahn Enterprises Holdings, Icahn Enterprises GP, Beckton, and Mr. Icahn disclaims beneficial ownership of such Shares except to the extent of their pecuniary interest therein, if any.
- As of March 10, 2023, Icahn Partners and Icahn Master directly beneficially hold 5,394,834 and 3,849,631 Shares, respectively.
- Reflects cash-settled swaps agreements previously entered into by Icahn Partners and Icahn Master with an unaffiliated third-party financial institution as a counterparty with respect to 1,219,775 and 867,652 notional Shares, respectively, with reference prices that vary depending upon the terms of each such cash-settled swap. All payments under the cash-settled swaps will be settled in cash. The cash-settled swaps do not give the Reporting Persons direct or indirect voting, investment or dispositive control over any securities of the Issuer, and, accordingly, the Reporting Persons disclaim any beneficial ownership in the Shares referenced in this statement.

[CARL C. ICAHN /s/ Carl C. Icahn](#) [08/29/2023](#)

[ICAHN PARTNERS LP, /s/ Jesse Lynn, Chief Operating Officer](#) [08/29/2023](#)

[ICAHN PARTNERS MASTER FUND LP, /s/ Jesse Lynn, Chief Operating Officer](#) [08/29/2023](#)

** Signature of Reporting Person Date

Reminder: Report on a separate line for each class of securities beneficially owned directly or indirectly.

* If the form is filed by more than one reporting person, see Instruction 5 (b)(v).

** Intentional misstatements or omissions of facts constitute Federal Criminal Violations See 18 U.S.C. 1001 and 15 U.S.C. 78ff(a).

Note: File three copies of this Form, one of which must be manually signed. If space is insufficient, see Instruction 6 for procedure.

Persons who respond to the collection of information contained in this form are not required to respond unless the form displays a currently valid OMB Number.