

October 26, 2022

Gregory J. Peterson  
Senior Vice President and Chief Financial Officer  
Southwest Gas Holdings, Inc.  
8360 S. Durango Drive  
Post Office Box 98510  
Las Vegas, Nevada 89193-8510

Holdings, Inc.

Corporation

Year Ended December 31, 2021

and 1-07850

Re: Southwest Gas

Southwest Gas

Form 10-K for the

Filed March 1, 2022

File Nos. 1-37976

Dear Gregory J. Peterson:

We have completed our review of your filings. 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,

Division of Corporation Finance

Office of Energy & Transportation