

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  
 Lowman, James F.

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 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/Central Arizona Division

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)		5. Amount of Securities Beneficially Owned at End of Year	6. Direct (D) or Indirect (I)	7. Nature of Indirect Beneficial Ownership
			Amount	A/D			
Common Stock					7131 (3)	I	401(k) Plan
Common Stock					97 (4)	I	Custodian for children
Common Stock					6717 (5)	D	

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

1. Title of Derivative Security	2. Conversion or Exercise Price of Derivative	3. Transaction Date	4. Transaction Code	5. Number of Derivative Securities Acquired (A) or Disposed of (D)		6. Date of Exercise (Month/Day/Year)	7. Title and Amount of Underlying Securities	8. Price of Derivative Security	9. Number of Derivative Securities	10. Direct (D) or Indirect (I)	11. Nature of Indirect Beneficial Ownership
				Amount	A/D						
Employee Stock Option (right to buy)	\$15	7/15/96	A	15,000	A	(1) 7/14/06	Common Stock	15,000			
Employee Stock Option (right to buy)	\$19.125	7/15/97	A	3,750	A	(2) 7/14/07	Common Stock	3,750	18,750	D	

Explanation of Responses:

- (1) The option vests in three annual installments of 6,000 shares in 1997, 4,500 shares in 1998, and 4,500 shares in 1999, beginning on July 15, 1997.
- (2) The option vests in three annual installments of 1,500 shares in 1998, 1,125 shares in 1999, and 1,125 shares in 2000, beginning on July 15, 1998.
- (3) Includes 220 shares acquired June through December 1997 pursuant to the dividend reinvestment feature of the SWX 401(k) plan.
- (4) Includes 4 shares acquired June through December 1997 pursuant to the dividend reinvestment plan.
- (5) Includes 196 shares acquired June through December 1997 pursuant to the dividend reinvestment feature of SWX restricted stock plan, and 22 shares acquired pursuant to the dividend reinvestment plan.

SIGNATURE OF REPORTING PERSON  
 /s/James F. Lowman by Faye J. Ringler, Attorney in fact

