

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  
 Sheets, Thomas R.

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)  
 Vice President/General Counsel

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						2,354 (3)	D	
Common Stock						2,230 (4)	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/Exercise Date	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
Employee Stock Option (right to buy)	\$15	7/15/96	A	10,000	(1) 7/14/06	Common Stock 10,000				
Employee Stock Option (right to buy)	\$19.125	7/15/97	A	2,500	(2) 7/14/07	Common Stock 2,500		12,500	D	

Explanation of Responses:  
 (1) The option vests in three annual installments of 4,000 shares in 1997, 3,000 shares in 1998, and 3,000 shares in 1999, beginning on July 15, 1997.  
 (2) The option vests in three annual installments of 1,000 shares in 1998, 750 shares in 1999, and 750 shares in 2000, beginning on July 15, 1998.  
 (3) Includes 75 shares acquired June through December 1997 pursuant to the dividend reinvestment feature of SWX restricted stock plan.  
 (4) Includes 68 shares acquired June through December 1997 pursuant to the dividend reinvestment feature of the SWX 401(k) plan.

SIGNATURE OF REPORTING PERSON  
 /s/Thomas R. Sheets by Faye J. Ringler, Attorney in fact  
 DATE  
 1/30/98