



# SOUTHWEST GAS CORPORATION

Gregory J. Peterson, Vice President/Controller/Chief Accounting Officer

June 20, 2017

Mr. William H. Thompson  
Acting Branch Chief  
Office of Consumer Products  
Division of Corporation Finance  
United States Securities and Exchange Commission  
Mail Stop 3561  
Washington, D.C. 20549-7010

**Re: Southwest Gas Corporation**  
**Form 10-K for the Fiscal Year Ended December 31, 2016**  
**Filed February 28, 2017**  
**File No. 1-7850**

Dear Mr. Thompson:

We are in receipt of your letter dated June 13, 2017 regarding your office's review of the above listed filing. That letter asked that we respond to the comments within 10 business days or tell you when we will provide a response. Pursuant to our telephone conversation on June 20, 2017, we are notifying you that we are working on responses to the comments detailed in your letter and will respond by July 7, 2017.

Please contact me with any questions.

Sincerely,

/s/ Gregory J. Peterson

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