(Last)

(Street)

(City)

**BEACH** 

(First)

(State)

16690 COLLINS AVE., PH-1

SUNNY ISLES FL

(Middle)

33160

(Zip)

FORM 3

## UNITED STATES SECURITIES AND EXCHANGE **COMMISSION**

Washington, D.C. 20549

## OMB APPROVAL 3235-0104 OMB Number: Estimated average burden hours per response: 0.5

## INITIAL STATEMENT OF BENEFICIAL OWNERSHIP OF **SECURITIES**

				16(a) of the Securities Exch the Investment Company A		934		<u>JI</u>	
1. Name and A	Address of Reporting Perso	"' Requirir	of Event ng Statement Day/Year)	3. Issuer Name and Ticker or Trading Symbol Southwest Gas Holdings, Inc. [ SWX ]					
(Last) (First) (Middle) C/O ICAHN ENTERPRISES L.P. 16690 COLLINS AVE., PH-1		03/10/	2023	4. Relationship of Reporting Person(s) to Issuer (Check all applicable)  Director X 10% Own  Officer (give title below) Other (specific below)		Filed (Month/Day/Year) 03/13/2023			
(Street) SUNNY ISLES BEACH	FL 33160						(Che	eck Applicable Form filed b Person	nt/Group Filing Line) ry One Reporting
(City)	(State) (Zip)						X	Reporting P	
		Table I - N	on-Derivat	ive Securities Bene	ficially Ow	ned			
1. Title of Sec	curity (Instr. 4)			2. Amount of Securities Beneficially Owned (Instr 4)	3. Owner Form: Di (D) or Inc (I) (Instr.	Direct Ow Indirect		. Nature of Indirect Beneficial Ownership (Instr. 5)	
				e Securities Benefic ants, options, conve					
		2. Date Exerc Expiration D (Month/Day/	ate	3. Title and Amount of Securities Underlying Derivative Security (Instr. 4)		4. Conversion or Exercise		5. Ownership Form:	6. Nature of Indirect Beneficial
		Date Exercisable	Expiration Date	Title	Amount or Number of Shares	Price of Derivat Securit	ive	Direct (D) or Indirect (I) (Instr. 5)	Ownership (Instr. 5)
Cash-settled	l swap	(1)(2)	09/27/2023 <sup>(1)</sup> (2)	Common Stock	2,087,427	(2)		I <sup>(1)(2)</sup>	Please see footnote <sup>(2)</sup>
1. Name and A	Address of Reporting Personal CARL C	on <sup>*</sup>							
	(First) N ENTERPRISES L.P. LLINS AVE., PH-1	(Middle)							
(Street) SUNNY IS BEACH	LES <sub>FL</sub>	33160							
(City)	(State)	(Zip)							
	Address of Reporting Perso	n*							

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

## **Explanation of Responses:**

- 1. This Amendment is being filed to reflect the cash-settled swaps that are held by the Reporting Persons. Such cash-settled swaps were inadvertently omitted from the original Form 3.
- 2. Reflects cash-settled swap agreements previously entered into by Icahn Partners LP and Icahn Partners Master Fund LP with unaffiliated third-party financial institutions as counterparties with respect to 1,219,775 Shares and 867,652 Shares, respectively, with reference prices and maturity dates 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 Southwest Gas Holdings, Inc. and accordingly, the Reporting Persons disclaim any beneficial ownership in shares of common stock referenced by such cash-settled swaps.

CARL C. ICAHN /s/ Carl
C. Icahn

ICAHN PARTNERS LP,
/s/ Jesse Lynn, Chief
Operating Officer

ICAHN PARTNERS
MASTER FUND LP, /s/
Jesse Lynn, Chief
Operating Officer

\*\* Signature of Reporting
Person

O5/19/2023

05/19/2023

D5/19/2023

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.