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UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549

FORM 8-K  
CURRENT REPORT

PURSUANT TO SECTION 13 OR 15(D) OF THE SECURITIES EXCHANGE ACT OF 1934

DATE OF REPORT (DATE OF EARLIEST EVENT REPORTED) DECEMBER 23, 1996

SOUTHWEST GAS CORPORATION  
(EXACT NAME OF REGISTRANT AS SPECIFIED IN ITS CHARTER)

CALIFORNIA (State or other jurisdiction of incorporation or organization)	1-7850 (Commission File Number)	88-0085720 (I.R.S. Employer Identification No.)
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5241 SPRING MOUNTAIN ROAD POST OFFICE BOX 98510 LAS VEGAS, NEVADA (Address of principal executive offices)	89193-8510 (Zip Code)
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REGISTRANT'S TELEPHONE NUMBER, INCLUDING AREA CODE: (702) 876-7237

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ITEM 5. OTHER EVENTS

The following table sets forth the ratios of earnings to fixed charges for (a) the continuing operations of Southwest Gas Corporation (the Company) and (b) the continuing operations of the Company adjusted for interest allocated to the discontinued operations of PriMerit Bank.

	FOR THE TWELVE MONTHS ENDED SEPTEMBER 30, 1996	FOR THE YEAR ENDED DECEMBER 31,				
		1995	1994	1993	1992	1991
Ratios of earnings to fixed charges (1):						
Continuing operations	(2)	1.06	1.69	1.47	2.21	1.70
Adjusted for interest allocated to discontinued operations	(2)	1.05	1.61	1.40	2.03	1.61

(1) For purposes of computing the ratios of earnings to fixed charges, earnings are defined as the sum of pretax income from continuing operations plus fixed charges. Fixed charges consist of all interest expense including capitalized interest, preferred securities distributions, one-third of rent expense (which approximates the interest component of such expense), and amortized debt expense.

(2) For the twelve months ended September 30, 1996, pretax earnings from continuing operations were insufficient to cover fixed charges by \$784,000. This was primarily due to the record warm temperatures experienced throughout the Company's service areas during the 1995/1996 heating season.

ITEM 7. EXHIBITS

12.01 Computation of Ratios of Earnings to Fixed Charges.

SIGNATURES

Pursuant to the requirements of the Securities Exchange Act of 1934, the registrant has duly caused this report to be signed on its behalf by the undersigned hereunto duly authorized.

SOUTHWEST GAS CORPORATION

/s/ EDWARD A. JANOV

Edward A. Janov  
Vice President/Controller and  
Chief Accounting Officer

Date: December 23, 1996



SOUTHWEST GAS CORPORATION  
COMPUTATION OF RATIOS OF EARNINGS TO FIXED CHARGES  
(THOUSANDS OF DOLLARS)

CONTINUING OPERATIONS	FOR THE TWELVE MONTHS ENDED					
	SEPTEMBER 30, 1996	DECEMBER 31,				
	1996	1995	1994	1993	1992	1991
1. Fixed charges:						
A) Interest expense	\$ 53,712	\$ 52,844	\$ 48,688	\$ 40,883	\$ 35,533	\$ 38,028
B) Amortization	1,605	1,569	1,426	1,330	1,183	1,089
C) Interest portion of rentals	5,702	4,435	4,743	4,556	4,468	4,525
D) Preferred securities distributions	5,019	913	--	--	--	--
Total fixed charges	\$ 66,038	\$ 59,761	\$ 54,857	\$ 46,769	\$ 41,184	\$ 43,642
2. Earnings (as defined):						
E) Pretax income (loss) from continuing operations	\$ (784)	\$ 3,493	\$ 38,119	\$ 21,959	\$ 49,752	\$ 30,397
Fixed Charges (1. above)	66,038	59,761	54,857	46,769	41,184	43,642
Total earnings as defined	\$ 65,254	\$ 63,254	\$ 92,976	\$ 68,728	\$ 90,936	\$ 74,039
3. Ratio of earnings to fixed charges	0.99	1.06	1.69	1.47	2.21	1.70

ADJUSTED FOR INTEREST ALLOCATED TO DISCONTINUED OPERATIONS	FOR THE TWELVE MONTHS ENDED					
	SEPTEMBER 30, 1996	DECEMBER 31,				
	1996	1995	1994	1993	1992	1991
1. Fixed charges						
A) Interest expense	\$ 53,712	\$ 52,844	\$ 48,688	\$ 40,883	\$ 35,533	\$ 38,028
B) Amortization	1,605	1,569	1,426	1,330	1,183	1,089
C) Interest portion of rentals	5,702	4,435	4,743	4,556	4,468	4,525
D) Preferred securities distributions	5,019	913	--	--	--	--
E) Allocated interest	2,409[1]	9,636	7,874	7,874	7,333	5,975
Total fixed charges	\$ 68,447	\$ 69,397	\$ 62,731	\$ 54,643	\$ 48,517	\$ 49,617
2. Earnings (as defined):						
F) Pretax income (loss) from continuing operations	\$ (784)	\$ 3,493	\$ 38,119	\$ 21,959	\$ 49,752	\$ 30,397
Fixed Charges (1. above)	68,447	69,397	62,731	54,643	48,517	49,617
Total earnings as defined	\$ 67,663	\$ 72,890	\$ 100,850	\$ 76,602	\$ 98,269	\$ 80,014
3. Ratio of earnings to fixed charges	0.99	1.05	1.61	1.40	2.03	1.61

[1] Represents allocated interest through the period ended December 31, 1995. Carrying costs for the period subsequent to year end through the disposition of the discontinued operations were accrued and recorded as disposal costs.