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

FORM 10-Q

QUARTERLY REPORT PURSUANT TO SECTION 13 OR 15(d) OF THE SECURITIES EXCHANGE ACT OF 1934

For the quarterly period ended March 31, 1997

COMMISSION FILE NUMBER 1-7850

SOUTHWEST GAS CORPORATION
(Exact name of registrant as specified in its charter)

California	88-0085720
(State or other jurisdiction of incorporation or organization)	(I.R.S. Employer Identification No.)

5241 Spring Mountain Road Post Office Box 98510 Las Vegas, Nevada	89193-8510
(Address of principal executive offices)	(Zip Code)

REGISTRANT'S TELEPHONE NUMBER, INCLUDING AREA CODE: (702) 876-7237

Indicate by check mark whether the registrant (1) has filed all reports required to be filed by Section 13 or 15(d) of the Securities Exchange Act of 1934 during the preceding 12 months (or for such shorter period that the registrant was required to file such reports), and (2) has been subject to such filing requirements for the past 90 days. Yes X No

Indicate the number of shares outstanding of each of the issuer's classes of common stock as of the latest practicable date.

Common Stock, $1 Par Value, 26,973,551 shares as of May 2, 1997

PART I - FINANCIAL INFORMATION

ITEM 1. FINANCIAL STATEMENTS

SOUTHWEST GAS CORPORATION AND SUBSIDIARIES
CONSOLIDATED BALANCE SHEETS
(Thousands of dollars, except par value)
(Unaudited)

	MARCH 31, 1997	DECEMBER 31, 1996
ASSETS		
Utility plant		
Gas plant	$ 1,763,950	$ 1,732,405
Less: accumulated depreciation	(520,296)	(505,984)
Acquisition adjustments	5,758	5,866
Construction work in progress	47,086	46,170
Net utility plant	1,296,498	1,278,457
Other property and investments	72,317	71,245
Current assets		
Cash and cash equivalents	7,587	8,280
Accounts receivable, net of allowances	71,576	69,000
Accrued utility revenue	28,270	46,500
Deferred tax benefit	--	8,009
Deferred purchased gas costs	60,116	--
Prepaids and other current assets	28,555	28,029
Total current assets	196,104	159,818
Deferred charges and other assets	50,568	50,749
Total assets	$ 1,615,487	$ 1,560,269
CAPITALIZATION AND LIABILITIES		
Capitalization		
Common stock, $1 par (authorized - 45,000,000 shares; issued and outstanding - 26,916,475 and 26,732,688 shares)	$ 28,546	$ 28,363
Additional paid-in capital	352,099	349,132
Retained earnings	18,160	2,121
Total common equity	398,805	379,616
Redeemable preferred securities of Southwest Gas Capital I	60,000	60,000
Long-term debt, less current maturities	730,149	665,221
Total capitalization	1,188,954	1,104,837
Current liabilities		
Current maturities of long-term debt	6,759	6,675
Short-term debt	86,000	121,000
Accounts payable	43,529	49,951
Customer deposits	21,542	21,133
Accrued taxes	11,837	9,977
Accrued interest	8,664	9,800
Deferred taxes	17,062	--
Deferred purchased gas costs	--	9,432
Other current liabilities	34,284	33,369
Total current liabilities	229,677	261,337
Deferred income taxes and other credits		
Deferred income taxes and investment tax credits	153,911	152,063
Other deferred credits	42,945	42,032
Total deferred income taxes and other credits	196,856	194,095
Total capitalization and liabilities	$ 1,615,487	$ 1,560,269

The accompanying notes are an integral part of these statements.

SOUTHWEST GAS CORPORATION AND SUBSIDIARIES
CONSOLIDATED STATEMENTS OF INCOME
(In thousands, except per share amounts)
(Unaudited)

	THREE MONTHS ENDED MARCH 31,		TWELVE MONTHS ENDED MARCH 31,	
	1997	1996	1997	1996
Operating revenues:				
Gas operating revenues	$ 211,564	$ 188,352	$ 569,573	$ 548,333
Construction revenues	23,667	--	121,367	--
Total operating revenues	235,231	188,352	690,940	548,333
Operating expenses:				
Net cost of gas sold	84,599	78,469	193,710	207,019
Operations and maintenance	48,448	47,211	199,601	189,313
Depreciation and amortization	20,631	16,539	77,791	63,894
Taxes other than income taxes	7,654	7,594	28,216	27,985
Construction expenses	22,384	--	107,073	--
Total operating expenses	183,716	149,813	606,391	488,211
Operating income	51,515	38,539	84,549	60,122
Other income and (expenses):				
Net interest deductions	(14,632)	(12,953)	(56,592)	(52,986)
Preferred securities distributions	(1,369)	(1,369)	(5,475)	(2,281)
Other income (deductions), net	(371)	79	(1,187)	(781)
Total other income and (expenses)	(16,372)	(14,243)	(63,254)	(56,048)
Income from continuing operations before income taxes	35,143	24,296	21,295	4,074
Income tax expense	13,575	9,437	8,012	1,010
Income from continuing operations	21,568	14,859	13,283	3,064
Net loss from discontinued operations	--	--	--	(17,732)
Net income (loss)	21,568	14,859	13,283	(14,668)
Preferred stock dividend requirements	--	--	--	212
Net income (loss) applicable to common stock	$ 21,568	$ 14,859	$ 13,283	$ (14,880)
Earnings per share from continuing operations	$ 0.80	$ 0.60	$ 0.50	$ 0.12
Loss per share from discontinued operations	--	--	--	(0.74)
Earnings (loss) per share of common stock	$ 0.80	$ 0.60	$ 0.50	$ (0.62)
Dividends paid per share of common stock	$ 0.205	$ 0.205	$ 0.82	0.82
Average number of common shares outstanding	26,816	24,604	26,437	24,025

The accompanying notes are an integral part of these statements.

SOUTHWEST GAS CORPORATION AND SUBSIDIARIES
CONSOLIDATED STATEMENTS OF CASH FLOWS
(Thousands of dollars)
(Unaudited)

	THREE MONTHS ENDED MARCH 31, 1997	THREE MONTHS ENDED MARCH 31, 1996	TWELVE MONTHS ENDED MARCH 31, 1997	TWELVE MONTHS ENDED MARCH 31, 1996
CASH FLOW FROM OPERATING ACTIVITIES:				
Net income (loss)	$ 21,568	$ 14,859	$ 13,283	$ (14,668)
Adjustments to reconcile net income (loss) to net cash provided by (used in) operating activities:				
Depreciation and amortization	20,631	16,539	77,791	63,894
Deferred income taxes	26,919	1,218	43,154	(5,422)
Changes in current assets and liabilities				
Accounts receivable	(2,576)	(5,260)	(15,202)	(1,208)
Accrued utility revenue	18,230	15,829	(199)	1,582
Deferred purchased gas costs	(69,548)	2,124	(95,016)	28,687
Accounts payable	(6,422)	7,430	(8,888)	17,473
Accrued taxes	1,860	16,750	(34,029)	(14,147)
Other current assets and liabilities	1,523	(7,123)	11,144	(7,824)
Other	379	2,746	7,609	3,699
Undistributed loss from discontinued operations	--	--	--	13,254
Net cash provided by (used in) operating activities	12,564	65,112	(353)	85,320
CASH FLOW FROM INVESTING ACTIVITIES:				
Construction expenditures and property additions	(39,746)	(38,774)	(219,807)	(171,029)
Proceeds from bank sale	--	--	191,662	--
Other	(1,314)	(105)	(23,321)	4,023
Net cash used in investing activities	(41,060)	(38,879)	(51,466)	(167,006)
CASH FLOW FROM FINANCING ACTIVITIES:				
Issuance of common stock	3,150	4,354	16,906	45,593
Issuance of trust originated preferred securities	--	--	--	57,713
Reacquisition of preferred stock	--	--	--	(4,000)
Dividends paid	(5,491)	(5,044)	(21,758)	(20,097)
Issuance of long-term debt	67,059	4,986	226,949	47,393
Retirement of long-term debt	(1,915)	(127)	(250,319)	(351)
Issuance (repayment) of short-term debt	(35,000)	(37,000)	83,058	(70,000)
Other	--	1,362	(1,362)	1,269
Net cash provided by (used in) financing activities	27,803	(31,469)	53,474	57,520
Change in cash and temporary cash investments	(693)	(5,236)	1,655	(24,166)
Cash at beginning of period	8,280	11,168	5,932	30,098
Cash at end of period	$ 7,587	$ 5,932	$ 7,587	$ 5,932
Supplemental information:				
Interest paid, net of amounts capitalized	$ 15,466	$ 16,289	$ 59,185	$ 61,900
Income taxes paid, net of refunds	$ 86	$ --	$ 18,768	$ 15,234

The accompanying notes are an integral part of these statements.

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

NATURE OF OPERATIONS. Southwest Gas Corporation (the Company) is comprised of two segments: natural gas operations (Southwest or the natural gas operations segment) and construction services. Southwest purchases, transports, and distributes natural gas to customers in portions of Arizona, Nevada, and California. Natural gas sales are seasonal, peaking during the winter months. Variability in weather from normal temperatures can materially impact results of operations. Northern Pipeline Construction Co. (Northern or the construction services segment), a wholly owned subsidiary, is a full-service underground piping contractor which provides utility companies with trenching and installation, replacement, and maintenance services for energy distribution systems.

DISCONTINUED OPERATIONS. In July 1996, the Company completed the sale of the assets and liabilities of PriMerit Bank (the Bank) to Norwest Corporation. The results of operations of the Bank are shown as discontinued operations in the accompanying financial statements.

BASIS OF PRESENTATION. The consolidated financial statements included herein have been prepared by the Company, without audit, pursuant to the rules and regulations of the Securities and Exchange Commission. Certain information and footnote disclosures normally included in financial statements prepared in accordance with generally accepted accounting principles have been condensed or omitted pursuant to such rules and regulations. The preparation of the consolidated financial statements requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenue and expenses during the reporting period. Actual results could differ from those estimates. In the opinion of management, all adjustments, consisting of normal recurring items and estimates necessary for a fair presentation of the results for the interim periods, have been made. It is suggested that these consolidated financial statements be read in conjunction with the financial statements and the notes thereto included in the Company's 1996 Annual Report to Shareholders, which is incorporated by reference into the Form 10-K.

INTERCOMPANY TRANSACTIONS. During the first quarter of 1997, the construction services segment recognized $9 million of revenues generated from contracts with Southwest. At March 31, 1997, accounts receivable for these services was $5.2 million. The accounts receivable balance, revenues, and associated profits are included in the consolidated financial statements of the Company and were not eliminated during consolidation. Statement of Financial Accounting Standards (SFAS) No. 71, "Accounting for the Effects of Certain Types of Regulation," provides that intercompany profits on sales to regulated affiliates should not be eliminated in consolidation if the sales price is reasonable and if future revenues approximately equal to the sales price will result from the rate-making process. Management believes these two criteria will be met.

ITEM 2. MANAGEMENT'S DISCUSSION AND ANALYSIS OF FINANCIAL CONDITION AND RESULTS OF OPERATIONS

The Company is principally engaged in the business of purchasing, transporting, and distributing natural gas. Southwest is the largest distributor in Arizona, selling and transporting natural gas in most of southern, central, and northwestern Arizona, including the Phoenix and Tucson metropolitan areas. Southwest is also the largest distributor and transporter of natural gas in Nevada, and serves the Las Vegas metropolitan area and northern Nevada. In addition, Southwest distributes and transports natural gas in portions of California, including the Lake Tahoe area in northern California and high desert and mountain areas in San Bernardino County.

Southwest purchases, transports, and distributes natural gas to approximately 1,106,000 residential, commercial, industrial and other customers, of which 58 percent are located in Arizona, 32 percent are in Nevada, and 10 percent are in California. During the twelve months ended March 31, 1997, Southwest earned 55 percent of operating margin in Arizona, 35 percent in Nevada, and 10 percent in California. During this same period, Southwest earned 62 percent of operating margin from residential customers, 23 percent from commercial customers, and 15 percent from industrial and other customers. These patterns are consistent with prior years and are expected to continue.

Northern is a full-service underground piping contractor which provides utility companies with trenching and installation, replacement, and maintenance services for energy distribution systems.

CAPITAL RESOURCES AND LIQUIDITY

The capital requirements and resources of the Company generally are determined independently for the natural gas operations and construction services segments. Each business activity is generally responsible for securing its own financing sources. The capital requirements and resources of the construction services segment are not material to the overall capital requirements and resources of the Company.

Southwest continues to experience unprecedented population growth throughout its service territories. This growth has required large amounts of capital to finance the investment in infrastructure, in the form of new transmission and distribution plant, to satisfy consumer demand. Southwest estimates construction expenditures during the three-year period ending December 31, 1999 will be approximately $468 million. During the three-year period, cash flow from operating activities (net of dividends) is estimated to fund approximately one-half of the gas operations total construction expenditures. A portion of the construction expenditure funding will be provided by $30 million of funds held in trust, at December 31, 1996, from the issuance of industrial development revenue bonds (IDRB). The remaining cash requirements are expected to be provided by external financing sources. The timing, types, and amounts of these additional external financings will be dependent on a number of factors, including conditions in the capital markets, timing and amounts of rate relief, and growth factors in Southwest service areas. These external financings may include the issuance of both debt and equity securities, bank and other short-term borrowings, and other forms of financing. Due to the significant size of the current construction program, differences between estimated and actual results are expected to occur. Actual events, and the timing of those events, frequently do not occur as expected, and can impact, favorably or unfavorably, anticipated cash flows.

For the twelve months ended March 31, 1997, natural gas construction expenditures totaled $209 million. Approximately 80 percent of these current-period expenditures represents new construction and the balance represents costs associated with routine replacement of existing transmission, distribution and general plant. Financing for recent construction expenditures and for other corporate purposes was provided primarily by the issuances of medium-term notes in January and February 1997 totaling $50 million and a $16 million issuance of commercial paper in February 1997.

Cash flows from operating activities were negatively affected by increases in the cost of gas during the fourth quarter of 1996 and first quarter of 1997.

Higher gas costs coupled with refunds to customers of previously overcollected amounts shifted the deferred purchased gas cost balance from a $34.9 million payable, at March 31, 1996, to a $60.1 million receivable, at March 31, 1997, a $95 million change. Southwest must first seek regulatory approval before changing the rates it charges for recovery of gas costs. Southwest intends to file for recovery of the accumulated balances in all applicable rate jurisdictions. In January 1997, Southwest submitted a purchased gas cost adjustment (PGA) filing with the Public Service Commission of Nevada (PSCN) which, if approved as filed, would result in annual increases of $16.4 million, or 16 percent, in the southern Nevada rate jurisdiction and $6 million, or 15 percent, in the northern Nevada rate jurisdiction. A final decision from the PSCN is expected during the third quarter of 1997.

The increase in the cost of gas resulted from several factors including reduced natural gas storage supplies nationwide following colder-than-normal temperatures in the East and Midwest during the winter heating season of 1995/1996. Domestic storage supplies were not fully replenished during the summer months of 1996 because natural gas prices did not fall as much as expected, and companies were shifting to "just-in-time" delivery practices in lieu of storage. Reduced availability coupled with increased weather-related demand for supplies during the winter heating season of 1996/1997 were the primary reasons for the increased cost of natural gas. These increases not only impacted Southwest, but local gas distribution companies throughout the country.

RESULTS OF CONSOLIDATED OPERATIONS

Quarterly Analysis

	Contribution to Net Income Three Months Ended March 31, (Thousands of dollars) 1997	1996
Natural gas operations	$ 22,536	$ 14,859
Construction services	(968)	--
Net income	$ 21,568	$ 14,859

Earnings per share for the quarter ended March 31, 1997 were $0.80, compared to $0.60 recorded during the corresponding quarter of the prior year. Earnings contributed from natural gas operations increased $0.24 per share. See separate discussion at RESULTS OF NATURAL GAS OPERATIONS for changes as they relate to gas operations. Construction services activities incurred a loss per share of $0.04 during the current period. These results were expected based on the seasonal nature of construction activity in colder climate areas. Average shares outstanding increased 2.2 million shares between years primarily resulting from a 1.4 million share issuance in April 1996 to acquire Northern and continuing issuances under the Company's Dividend Reinvestment and Stock Purchase Plan.

Twelve-Month Analysis

	Contribution to Net Income (Loss) Twelve Months Ended March 31, (Thousands of dollars) 1997	1996
Continuing operations		
Natural gas operations	$ 11,596	$ 3,064
Construction services	1,687	--
	13,283	3,064
Discontinued operations - financial services	--	(17,732)
Net income (loss)	$ 13,283	$ (14,668)

Earnings per share for the twelve months ended March 31, 1997 were $0.50, a $0.38 increase from the $0.12 per share earnings from continuing operations recorded during the prior twelve-month period. Earnings contributed from natural gas operations increased $0.32 per share. See separate discussion at RESULTS OF NATURAL GAS OPERATIONS for changes as they relate to gas operations. Construction services activities contributed per share earnings of $0.06 representing eleven months of operations from acquisition through March 31, 1997. Discontinued operations posted a $0.74 per share loss during the prior year. Average shares outstanding increased 2.4 million shares between periods.

The following table sets forth the ratios of earnings to fixed charges for (a) continuing operations of 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 March 31, 1997	December 31, 1996
Ratios of earnings to fixed charges:		
Continuing operations	1.30	1.15
Adjusted for interest allocated to discontinued operations	1.30	1.15

For the 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, one-third of rent expense (which approximates the interest component of such expense), preferred securities distributions and amortized debt costs.

RESULTS OF NATURAL GAS OPERATIONS

Quarterly Analysis

	Three Months Ended March 31, (Thousands of dollars) 1997	1996
Gas operating revenues	$ 211,564	$ 188,352
Net cost of gas sold	84,599	78,469
Operating margin	126,965	109,883
Operations and maintenance expense	48,448	47,211
Depreciation and amortization	17,958	16,539
Taxes other than income taxes	7,654	7,594
Operating income	52,905	38,539
Other income (expense), net	(605)	79
Income before interest and income taxes	52,300	38,618
Net interest deductions	14,261	12,953
Preferred securities distributions	1,369	1,369
Income tax expense	14,134	9,437
Contribution to consolidated net income	$ 22,536	$ 14,859

Contribution to consolidated net income increased $7.7 million compared to the first quarter of 1996. The increase was principally the result of improvements in operating margin, offset somewhat by higher operating and financing expenses incurred as a result of the expansion and upgrading of the gas system to accommodate continued customer growth.

Operating margin increased $17.1 million, or 16 percent, in the first quarter of 1997 when compared to the first quarter of 1996. During the first quarter of 1997, Southwest billed an average of 62,000, or six percent, more customers per month than in the first quarter of 1996, resulting in approximately $4 million of additional margin. General rate relief granted in Nevada jurisdictions effective July 1996 increased operating margin by $5 million. Weather-related variances between periods resulted in an $8 million increase in operating margin from weather-sensitive customers. Even though there was improvement, warmer-than-normal temperatures were experienced in both reporting periods. On a weather-normalized basis, first quarter 1997 operating margin would have been approximately $8 million greater than actually reported, and first quarter 1996 operating margin would have been approximately $16 million, or 15 percent, higher than reported.

Operations and maintenance expenses increased $1.2 million, or three percent, reflecting general increases in labor and maintenance costs.

Depreciation expense and general taxes increased $1.5 million, or six percent, as a result of additional plant in service. Average gas plant in service increased $154 million, or ten percent, as compared to the first quarter of 1996. The increase reflects ongoing capital expenditures for the upgrade of existing operating facilities and the expansion of the system to accommodate continued customer growth.

Financing costs increased $1.3 million, or nine percent, over the prior period. This increase is primarily attributed to higher short-term borrowings outstanding during the current quarter and an increase in long-term debt reflecting $50 million medium-term note issuances during January and February 1997. The increase in short-term debt reflects the need for short-term financing to cover higher gas costs experienced during the fourth quarter of 1996 and first quarter of 1997.

Twelve-Month Analysis

	Twelve Months Ended March 31, (Thousands of dollars) 1997	1996
Gas operating revenues	$ 569,573	$ 548,333
Net cost of gas sold	193,710	207,019
Operating margin	375,863	341,314
Operations and maintenance expense	199,601	189,313
Depreciation and amortization	68,862	63,894
Taxes other than income taxes	28,216	27,985
Operating income	79,184	60,122
Other income (expense), net	(1,444)	(781)
Income before interest and income taxes	77,740	59,341
Net interest deductions	54,311	52,986
Preferred securities distributions	5,475	2,281
Income tax expense	6,358	1,010
Contribution to consolidated net income	$ 11,596	$ 3,064

Contribution to consolidated net income increased $8.5 million compared to the corresponding twelve-month period ended March 1996. The increase was the result of improvement in operating margin, offset somewhat by higher operating and financing expenses.

Operating margin increased $34.5 million due to continued customer growth, rate relief, and improved, but warmer than normal, weather conditions. On a weather-normalized basis, operating margin would have been approximately $16 million greater than actually reported for the twelve months ended March 31, 1997 and $29 million higher in the previous period.

Operations and maintenance expenses increased $10.3 million, or five percent, reflecting increases in labor and maintenance costs along with incremental operating expenses associated with providing service to the Company's steadily growing customer base.

Depreciation expense and general taxes increased $5.2 million, or six percent, as a result of additional plant in service. Average gas plant in service for the current twelve-month period increased $144 million, or nine percent, compared to the corresponding period a year ago. This was attributable to the upgrade of existing operating facilities and the expansion of the system to accommodate the number of new customers being added to the system.

Financing costs increased $4.5 million, or eight percent, during the twelve months ended March 1997 over the comparative prior period. The increase is attributable primarily to the $60 million issuance of preferred securities in October 1995. The current year reflects the full annual cost of these securities. Additionally, average total debt outstanding during the period increased due to the financing of construction expenditures and working capital needs and included higher short-term debt, the issuance of medium-term notes during January and February 1997, and the drawdown of IDRB funds held in trust.

RATES AND REGULATORY PROCEEDINGS

ARIZONA

In November 1996, Southwest filed a general rate application with the Arizona Corporation Commission seeking approval to increase revenues by $49.3 million annually for both of its Arizona rate jurisdictions. Southwest is seeking rate relief for increased operating costs, changes in financing costs, and improvements and additions to the distribution system. The rate application also proposes a number of rate design improvements including consolidation of the southern and central Arizona rate jurisdictions and better matching of rates with the costs of serving various customer classes. The exact amount of rate relief that will ultimately be authorized is not known. Absent successful negotiation of a settlement, the hearing process is scheduled to begin in the third quarter of 1997 and no changes in rates are expected prior to January 1998.

FERC

In July 1996, Paiute Pipeline Company, a wholly owned subsidiary of the Company, filed a general rate case with the Federal Energy Regulatory Commission (FERC) seeking approval to increase revenues by $6.9 million annually. Paiute is seeking rate relief for increased costs associated with transmission system additions and improvements, higher depreciation rates, operating cost increases including labor, and an increase in the allowed rate of return. Interim rates reflecting the increased revenues became effective in January 1997, subject to refund until a final order is issued. The exact amount of rate relief that will ultimately be authorized is not known. In the event a settlement can be reached, a final order could be received by the end of 1997. Under normal procedural schedules, final rates would become effective by the second or third quarter of 1998.

CALIFORNIA

NORTHERN CALIFORNIA EXPANSION PROJECT. In 1995, Southwest initiated a multi-year, three-phase construction project to expand its northern California service territory and extend service into Truckee, California. (See Note 8 of the Notes to Consolidated Financial Statements of the 1996 Annual Report to Shareholders, incorporated by reference into the Form 10-K, for additional background information.) For the remainder of 1997, construction work on this project will be limited to the installation of services and meters off existing mains for approximately 900 additional customers. The cost of construction for this limited work is estimated to be approximately $1 million. In light of cost overruns and the difficult construction environment experienced in Phase II of the project, future construction activity, if any, will be postponed to, at the earliest, the 1998 construction season.

RECENTLY ISSUED ACCOUNTING PRONOUNCEMENTS

In February 1997, the Financial Accounting Standards Board issued two new accounting pronouncements. Statement of Financial Accounting Standards (SFAS) No. 128, "Earnings per Share," establishes standards for computing and presenting earnings per share (EPS). This statement replaces the presentation of primary EPS with basic EPS, which is calculated by dividing net income applicable to common stock by the weighted average number of shares outstanding. This statement becomes effective December 31, 1997. The Company is in the process of reviewing the requirements of SFAS No. 128 and does not anticipate any material changes in EPS amounts previously reported.

The second pronouncement issued was SFAS No. 129, "Disclosure of Information about Capital Structure." SFAS No. 129 reaffirms standards for disclosing information about an entity's capital structure. The statement becomes effective December 31, 1997. The disclosure requirements of this standard are not anticipated to significantly change current reporting practices of the Company.

PART II - OTHER INFORMATION

ITEMS 1-5 None

ITEM 6 EXHIBITS AND REPORTS ON FORM 8-K

(a) The following documents are filed as part of this report on Form 10-Q:

Exhibit 3(i)- Restated Articles of Incorporation
Exhibit 12 - Computation of Ratios of Earnings to Fixed Charges and Ratios of Earnings to Combined Fixed Charges and Preferred Stock Dividends
Exhibit 27 - Financial Data Schedule (filed electronically only)

(b) Reports on Form 8-K

The Company filed a Form 8-K, dated April 30, 1997, reporting summary financial information for the quarter ended March 31, 1997.

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 thereunto duly authorized.

Southwest Gas Corporation

(Registrant)

Date: May 14, 1997

/s/ Edward A. Janov

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

EXHIBIT INDEX

EXHIBIT NUMBER	DESCRIPTION OF EXHIBIT
3(i)	Restated Articles of Incorporation
12	Computation of Ratios of Earnings to Fixed Charges and Ratios of Earnings to Combined Fixed Charges and Preferred Stock Dividends
27	Financial Data Schedule (filed electronically only)

EXHIBIT 3(i)

RESTATED ARTICLES OF INCORPORATION
OF
SOUTHWEST GAS CORPORATION
A CALIFORNIA CORPORATION

I.

The name of said corporation is and shall be

SOUTHWEST GAS CORPORATION

II.

The purposes for which it is formed are:

(a) Primarily to engage in, conduct and carry on the business of manufacturing, generating, producing, buying, transmitting, distributing, selling and otherwise disposing of gas and/or electricity to be used for light, heat, refrigeration, power, and all other lawful purposes, and to supply counties, cities, cities and counties, villages, towns, and other localities and places in the State of California and the other states and territories of the United States and in foreign countries, and the inhabitants thereof, with gas and/or electricity, to be used for light, heat, refrigeration and power, and for all other uses to which gas and/or electricity may be put;

(b) To construct, maintain and operate gas plants, with all buildings, structures, pipes, mains, machinery, appliances and apparatus proper or convenient for the manufacture, maintenance, operation, distribution and sale of gas; to construct, maintain and operate electric plants, with all power houses, generating stations, transmission lines, structures, machinery, apparatus, appliances and materials proper or convenient for the generation, transmission, distribution and sale of electricity;

(c) To acquire, own, lease, construct, occupy or use gas works and/or electric works, and to maintain and operate the same;

(d) To acquire, hold, store, sell and distribute gas and/or electricity by any other means and in addition to those herein provided;

(e) To acquire by purchase, appropriation, lease, condemnation or otherwise, to hold, enjoy, mortgage, pledge, assign and convey lands, franchises, water rights, rights-of-way and other easements, patents and patent rights, and all other real and personal property, which may at any time be necessary or proper for the convenient and profitable transaction of the business of said corporation, and for the exercise of its purpose, and of any part hereof, and of its powers and franchises;

(f) To acquire by purchase, subscription or otherwise, to hold, sell, assign, transfer, mortgage, pledge or otherwise dispose of, shares of the capital stock of, and bonds, debentures or other evidences of indebtedness created or issued by any corporation or corporations, and to exercise all rights and powers of ownership concerning the same, including the right to vote thereon;

(g) To borrow money, to execute bonds, promissory notes, bills of exchange, debentures and other obligations and evidences of indebtedness of all kinds;

(h) To mortgage all or any part of the property, rights, interests and franchises of the corporation, and to pledge all or any bonds, promissory notes, bills of exchange, debentures and all securities and contracts of any kind at any time owned by said corporation;

(i) To aid any other corporation by loan or gift, or by guaranty of any or all of its obligations, or otherwise; to engage in, conduct and carry on any business incidental, necessary, useful or auxiliary to the purpose, or any part thereof, for which said corporation is formed;

(j) To exercise the right of eminent domain in any manner which may now or hereafter be allowed or provided by law in the acquisition of any property or rights required by the corporation for the purposes of its business;

(k) To act as principal, agent, joint venturer, partner or in any other capacity which may be authorized or approved by the Board of Directors of this corporation;

(l) In carrying on its business, or for the purpose of attaining or furthering its purpose, or any part thereof as herein set forth and any other purpose or object deemed incidental, necessary, useful or auxiliary to its purpose, or any part thereof, to do any and all other acts or things and to exercise any and all other powers which a natural person might do or exercise, and which are now or may hereafter be authorized by law;

(m) The foregoing clauses shall be construed both as objects and powers, and it is hereby expressly provided that the enumeration herein of specific objects and powers shall not be held to limit or restrict in any way the general powers of this corporation.

III.

The County in this state where the principal office for the transaction of the business of this corporation is to be located is the County of San Bernardino.

IV.

This corporation is authorized to issue three classes of shares of stock, to be designated respectively, as "Preferred Stock"; "Preference Stock"; and "Common Stock." The total number of shares which this corporation shall have authority to issue is 52,000,000 and the aggregate par value of all shares that are to have a par value shall be $85,000,000. The number of shares of Preferred Stock shall be 5,000,000 and without par value; the number of shares of Preference Stock shall be 2,000,000 and shall have a par value of each share of said class of $20; the number of shares of Common Stock shall be 45,000,000 and shall have a par value of each share of said class of $1.

1. PREFERRED STOCK

Except as otherwise provided by law, shares of Preferred Stock, in preference to the holders of the Preference Stock and the Common Stock, may be issued from time to time, in one or more series, and the Board of Directors of the corporation is authorized to fix or alter the rights, preferences, privileges and restrictions granted to or imposed upon any such series.

2. PREFERENCE STOCK

Except as otherwise provided by law, shares of Preference Stock, in preference to the holders of the Common Stock, may be issued from time to time, in one or more series, and the Board of Directors of the corporation is authorized to fix or alter the dividend rights, dividend rates, conversion rights, voting rights, rights and terms of redemption (including sinking fund provisions), the redemption price or prices, or the liquidation preferences of any wholly unissued series, together with the designation of any such series and the number of shares which shall constitute any such unissued series, and to increase or decrease (but not below the number of shares of such series then outstanding) the number of shares of any series subsequent to the issue of that series.

3. COMMON STOCK

Except as otherwise provided by law, shares of Common Stock may be issued from time to time, in one or more series, and the Board of Directors of the corporation is authorized to fix the initial dividend rate of any wholly unissued series together with the designation of any such series and the number of shares which shall constitute any unissued series, and to increase or decrease (but not below the number of shares of such series then outstanding) the number of shares of any such series subsequent to the issuance of that series.

Dividends on all series of Common Stock shall have the same record and payment dates, and no dividends may be paid on any series unless dividends at the rates required hereby are paid concurrently on all series. No series of Common Stock shall have preference over any other series as to the payment of dividends, but the amount of dividends paid may vary among the series outstanding.

All shares of Common Stock outstanding at the date hereof are hereby designated as and shall hereafter continue to be Original Common Stock, and all shares of Common Stock at any time authorized but unissued, until and unless otherwise designated by the Board of Directors, shall be and continue to be Original Common Stock, for a total of 45,000,000 shares of this series. Unless otherwise designated by the Board of Directors, all shares of Common Stock hereafter issued and all shares of Common Stock which the corporation may become obligated to issue upon the conversion of any security convertible into Common Stock and/or upon the exercise of options, warrants or rights to purchase Common Stock shall be considered to be Original Common Stock.

Subject to the voting rights and other rights, preferences and privileges above provided in this Article IV with respect to the Preferred Stock and the Preference Stock, and except as otherwise provided by law, shares of all series of Common Stock and/or the holders thereof shall have full voting rights and powers for the election of directors and for all other purposes, voting together as a single class irrespective of series, and, subject to the provisions specified hereinabove, shall be entitled to receive dividends as and when they are declared by the Board of Directors. Upon liquidation, distribution or winding up of the corporation, the assets of the corporation available for distribution to the holders of the Common Stock shall be distributed ratably among the holders of all shares of the Common Stock at the time outstanding irrespective of and without reference to series. The Common Stock shall have no conversion, subscription or preemptive rights, nor shall it be subject to redemption, call or assessment.

consolidation of a Dominant Stockholder with or into this corporation or any entity controlled by or under common control with this corporation, (iii) any sale, lease, exchange, transfer or other disposition of all or substantially all of the property and assets of this corporation to a Dominant Stockholder, or any entity controlled by or under common control with a Dominant Stockholder, (iv) any purchase, lease, exchange, transfer or other acquisition by this corporation of all or substantially all of the property and assets of a Dominant Stockholder, or any entity controlled by or under common control with a Dominant Stockholder, (v) any recapitalization of this corporation that would have the effect of increasing the voting power of a Dominant Stockholder, and (vi) any agreement, contract or other arrangement providing for any of the transactions described in this definition of Business Combination.

(b) DOMINANT STOCKHOLDER. The term "Dominant Stockholder" shall mean and include (i) any individual, corporation, partnership or other person or entity which, together with its "Affiliates" and "Associates", "Beneficially Owns" (as these terms are hereinafter defined) in the aggregate 10 percent or more of the outstanding Voting Stock of this corporation, and any Affiliate or Associate of any such individual, corporation, partnership or other person or entity.

A Dominant Stockholder shall be deemed to have acquired a share of Voting Stock of this corporation at the time when such Dominant Stockholder became the Beneficial Owner thereof. Without limitation, any share of Voting Stock of this corporation that any Dominant Stockholder has the right to acquire at any time pursuant to any agreement, or upon exercise of conversion rights, warrants or options, or otherwise, shall be deemed to be Beneficially Owned by the Dominant Stockholder and to be outstanding for purposes of this subparagraph (b).

(c) AFFILIATE. An "affiliate" of, or a person "affiliated" with, a specified person such as a Dominant Stockholder, is a person that directly, or indirectly through one or more intermediaries, controls, or is controlled by, or is under common control with, the person specified.

(d) ASSOCIATE. The term "associate", used to indicate a relationship with any person such as a Dominant Stockholder, means (i) any corporation or organization of which such person is an officer or partner or is, directly or indirectly, the beneficial owner of 10 percent or more of any class of equity securities, (ii) any trust or other estate in which such person has a substantial beneficial interest or as to which such person serves as trustee or in a similar fiduciary capacity, and (iii) any relative or spouse of such person, or any relative of such spouse, who has the same home as such person or who is a director or officer of such person or any of its parents or subsidiaries.

(e) BENEFICIALLY OWNS OR BENEFICIAL OWNER. A "beneficial owner" of, or one who "beneficially owns", a security includes any person who, directly or indirectly, through any contract, arrangement, understanding, relationship or otherwise, (i) has the right to acquire such security through the exercise of any option, warrant or right or through the conversion of another security into such security; or (ii) has or shares voting power which includes the power to vote, or to direct the voting of, such security; and/or (iii) has or shares investment power which includes the power to dispose of, or to direct the disposition of, such security.

(f) VOTING STOCK. The term "Voting Stock" shall mean all of the outstanding shares of Common Stock (together, solely for the purpose of identifying a Dominant Stockholder, with certain authorized but unissued shares that a Dominant Stockholder is deemed to Beneficially Own), and each reference to a proportion of shares of Voting Stock shall refer to such proportion of the votes entitled to be cast by such shares.

(g) HIGHEST PER SHARE PRICE AND HIGHEST EQUIVALENT PER SHARE PRICE. The terms "Highest Per Share Price" and "Highest Equivalent Per Share Price" as used in this Article IV-A shall mean the following:

The Highest Per Share Price shall mean the highest price that can be determined to have been paid at any time by the Dominant Stockholder for any share of Voting Stock. If there are any securities of this corporation outstanding ("related securities" herein) that entitle the holder thereof to purchase, or that are convertible into, Voting Stock, the Highest Equivalent Per Share Price shall mean, with respect to each type, class and/or series of related securities, the amount in each case determined by the affirmative vote of not fewer than 85 percent of the members of the Board of Directors, on whatever basis they believe in good faith to be appropriate, to be the highest per share price equivalent of the highest price that can be determined to have been paid at any time by the Dominant Stockholder for any such related securities. In determining the Highest Per Share Price and Highest Equivalent Per Share Price, all purchases of Voting Stock and related securities of this corporation by the Dominant Stockholder shall be taken into account regardless of whether they occurred before or after the Dominant Stockholder became a Dominant Stockholder. With respect to shares of Voting Stock owned by Affiliates, Associates or other persons whose ownership is attributed to a Dominant Stockholder, if the price paid by such Dominant Stockholder for such shares is not determined by the affirmative vote of not fewer than 85 percent of the members of the Board of Directors, the price so paid shall be deemed to be the higher of (i) the price paid upon the acquisition thereof by the Affiliate, Associate or other person or (ii) the market price of the shares in

question at the time when the Dominant Stockholder became the Beneficial Owner thereof. The Highest Per Share Price and the Highest Equivalent Per Share Price shall include any brokerage commissions, transfer taxes and soliciting dealers' fees or other value paid by the Dominant Stockholder with respect to all Voting Stock and related securities acquired by the Dominant Stockholder.

3. SUPERMAJORITY OF SHARES REQUIRED TO AMEND OR REPEAL THIS ARTICLE

The provisions set forth in this Article IV-A may not be amended, altered, changed or repealed in any respect unless approved by the affirmative vote of the holders of not fewer than 65 percent of the outstanding shares of Voting Stock (as defined in this Article IV-A) at a meeting of the shareholders duly called and unless the consideration of any such amendment, alteration, change or repeal shall have been included as an agenda item in the notice of such meeting; provided, however, that if there is a Dominant Stockholder (as defined in this Article IV-A) on the record date for determining the holders of Voting Stock entitled to vote at such meeting, any such amendment, alteration, change or repeal must be approved by the affirmative vote of the holders of not fewer than 85 percent of the outstanding shares of Voting Stock of this corporation.

V.

The directors of this corporation need not be shareholders.

VI.

A series of shares of the Preference Stock of the corporation has been established and the number of shares constituting such series and the designation thereof, and the rights, preferences, privileges and restrictions of the shares of such series, are fixed and established as follows:

1. DESIGNATION AND AMOUNT

The shares of such series shall be designated as "Junior Participating Preference Stock" (the "Junior Preference Stock"), the number of shares constituting the Junior Preference Stock shall be 2,000,000 and the par value shall be $20 per share. Such number of shares may be decreased by resolution of the Board of Directors; PROVIDED, that no decrease shall reduce the number of shares of Junior Preference Stock to a number less than the number of shares then outstanding plus the number of shares reserved for issuance upon the exercise of outstanding options, rights or warrants or upon the conversion of any outstanding securities issued by the corporation convertible into Junior Preference Stock.

2. DIVIDENDS AND DISTRIBUTIONS

(a) Subject to the rights of the holders of any shares of any series of Preferred Stock (or any similar stock) ranking prior and superior to the Junior Preference Stock with respect to dividends, the holders of shares of Junior Preference Stock, in preference to the holders of Common Stock of the corporation, shall be entitled to receive, when, as and if declared by the Board of Directors out of funds legally available for the purpose, quarterly dividends payable in cash on the first day of March, June, September and December in each year (each such date being referred to herein as a "Quarterly Dividend Payment Date"), commencing on the first Quarterly Dividend Payment Date after the first issuance of a share or fraction of a share of Junior Preference Stock, in an amount per share (rounded to the nearest cent) equal to the greater of (i) $1.00 or (ii) subject to the provision for adjustment hereinafter set forth, 100 times the aggregate per share amount of all cash dividends, and 100 times the aggregate per share amount (payable in kind) of all non-cash dividends or other distributions, other than a dividend payable in shares of Common Stock or a subdivision of the outstanding shares of Common Stock (by reclassification or otherwise), declared on the Common Stock since the immediately preceding Quarterly Dividend Payment Date or, with respect to the first Quarterly Dividend Payment Date, since the first issuance of any share or fraction of a share of Junior Preference Stock. In the event the corporation shall at any time declare or pay any dividend on the Common Stock payable in shares of Common Stock, or effect a subdivision or combination or consolidation of the outstanding shares of Common Stock (by reclassification or otherwise than by payment of a dividend in shares of Common Stock) into a greater or lesser number of shares of Common Stock, then in each such case the amount to which holders of shares of Junior Preference Stock were entitled immediately prior to such event under clause (ii) of the preceding sentence shall be adjusted by multiplying such amount by a fraction, the numerator of which is the number of shares of Common Stock outstanding immediately after such event and the denominator of which is the number of shares of Common Stock that were outstanding immediately prior to such event.

(b) The corporation shall declare a dividend or distribution on the Junior Preference Stock as provided in paragraph (a) of this Section immediately after it declares a dividend or distribution on the Common Stock (other than a dividend payable in shares of Common Stock); PROVIDED that, in the event no dividend or distribution shall have been declared on the Common Stock during the period between any Quarterly Dividend Payment Date and the next subsequent Quarterly Dividend Payment Date, a dividend of $1.00 per share on the Junior Preference Stock shall nevertheless be payable on such subsequent Quarterly Dividend Payment Date.

(c) Dividends shall begin to accrue and be cumulative on outstanding shares of Junior Preference Stock from the Quarterly Dividend Payment Date next preceding the date of issue of such shares, unless the date of issue of such shares is prior to the record date for the first Quarterly Dividend Payment Date, in which case dividends on such shares shall begin to accrue from the date of issue of such shares, or unless the date of issue is a Quarterly Dividend Payment Date or is a date after the record date for the determination of holders of shares of Junior Preference Stock entitled to receive a quarterly dividend and before such Quarterly Dividend Payment Date, in either of which events such dividends shall begin to accrue and be cumulative from such Quarterly Dividend Payment Date. Accrued but unpaid dividends shall not bear interest. Dividends paid on the shares of Junior Preference Stock in an amount less than the total amount of such dividends at the time accrued and payable on such shares shall be allocated pro rata on a share-by-share basis among all such shares at the time outstanding. The Board of Directors may fix a record date for the determination of holders of shares of Junior Preference Stock entitled to receive payment of a dividend or distribution declared thereon, which record date shall be not more than 60 days prior to the date fixed for the payment thereof.

3. VOTING RIGHTS

The holders of shares of Junior Preference Stock shall have the following voting rights:

(a) Subject to the provision for adjustment hereinafter set forth, each share of Junior Preference Stock shall entitle the holder thereof to 100 votes on all matters submitted to a vote of the shareholders of the corporation.

(b) Except as otherwise provided herein, or in the Articles of Incorporation or by law, the holders of shares of Junior Preference Stock and the holders of shares of Common Stock and any other capital stock of the corporation having general voting rights shall vote together as one class on all matters submitted to a vote of stockholders of the corporation.

(c) In the event the corporation shall at any time declare or pay any dividend on the Common Stock payable in shares of Common Stock, or effect a subdivision or combination or consolidation of the outstanding shares of Common Stock (by reclassification or otherwise than by payment of a dividend in shares of Common Stock) into a greater or lesser number of shares of Common Stock, then in each such case the number of votes to which holders of shares of Junior Preference Stock were entitled immediately prior to such event under paragraph (a) of this Section shall be adjusted by multiplying such amount by a fraction the numerator of which is the number of shares of Common Stock outstanding immediately after such event and the denominator of which is the number of shares of Common Stock that were outstanding immediately prior to such event.

4. CERTAIN RESTRICTIONS

(a) Whenever quarterly dividends or other dividends or distributions payable on the Junior Preference Stock as provided in Section II are in arrears, thereafter and until all accrued and unpaid dividends and distributions, whether or not declared, on shares of Junior Preference Stock outstanding shall have been paid in full, the corporation shall not:

(i) declare or pay dividends, or make any other distributions, on any shares of stock ranking junior (either as to dividends or upon liquidation, dissolution or winding up) to the Junior Preference Stock;

(ii) declare or pay dividends, or make any other distributions, on any shares of stock ranking on a parity (either as to dividends or upon liquidation, dissolution or winding up) with the Junior Preference Stock, except dividends paid ratably on the Junior Preference Stock and all such parity stock on which dividends are payable or in arrears in proportion to the total amounts to which the holders of all such shares are then entitled;

(iii) redeem or purchase or otherwise acquire for consideration shares of any stock ranking junior (either as to dividends or upon liquidation, dissolution or winding up) to the Junior Preference Stock, provided that the corporation may at any time redeem, purchase or otherwise acquire shares of any such junior stock in exchange for shares of any stock of the corporation ranking junior (either as to dividends or upon dissolution, liquidation or winding up) to the Junior Preference Stock; or

(iv) redeem or purchase or otherwise acquire for consideration any shares of Junior Preference Stock, or any shares of stock ranking on a parity with the Junior Preference Stock, except in accordance with a purchase offer made in writing or by publication (as determined by the Board of Directors) to all holders of such shares upon such terms as the Board of Directors, after consideration of the respective annual dividend rates and other relative rights and preferences of the respective series and classes, shall determine in good faith will result in fair and equitable treatment among the respective series or classes.

(b) The corporation shall not permit any subsidiary of the corporation to purchase or otherwise acquire for consideration any shares of stock of the corporation unless the corporation could, under paragraph (a) of this Section, purchase or otherwise acquire such shares at such time and in such manner.

5. REACQUIRED SHARES

Any shares of Junior Preference Stock purchased or otherwise acquired by the corporation in any manner whatsoever shall be retired and canceled promptly after the acquisition thereof. All such shares shall upon their cancellation become authorized but unissued shares of Preference Stock and may be reissued as part of a new series of Preference Stock subject to the conditions and restrictions on issuance set forth herein, in the Articles of Incorporation or as otherwise required by law.

6. LIQUIDATION, DISSOLUTION OR WINDING UP

Upon any liquidation, dissolution or winding up of the corporation, no distribution shall be made (i) to the holders of shares of stock ranking junior (either as to dividends or upon liquidation, dissolution or winding up) to the Junior Preference Stock unless, prior thereto, the holders of shares of Junior Preference Stock shall have received the greater of (x) $100 per share, plus an amount equal to accrued and unpaid dividends and distributions thereon, whether or not declared, to the date of such payment, or (y) 100 times the aggregate amount to be distributed per share to holders of Common Stock, or (ii) to the holders of shares of stock ranking on a parity (either as to dividends or upon liquidation, dissolution or winding up) with the Junior Preference Stock, except distributions made ratably on the Junior Preference Stock and all such parity stock in proportion to the total amounts to which the holders of all such shares are entitled upon such liquidation, dissolution or winding up. In the event the corporation shall at any time declare or pay any dividend on the Common Stock payable in shares of Common Stock, or effect a subdivision or combination or consolidation of the outstanding shares of Common Stock (by reclassification or otherwise than by payment of a dividend in shares of Common Stock) into a greater or lesser number of shares of Common Stock, then in each such case the aggregate amount to which holders of shares of Junior Preference Stock were entitled immediately prior to such event under clause (i) of the preceding sentence shall be adjusted by multiplying such amount by a fraction the numerator of which is the number of shares of Common Stock outstanding immediately after such event and the denominator of which is the number of shares of Common Stock that were outstanding immediately prior to such event.

7. CONSOLIDATION, MERGER, ETC.

In case the corporation shall enter into any consolidation, merger, combination or other transaction in which the shares of Common Stock are exchanged for or changed into other stock or securities, cash and/or any other property, then in any such case each share of Junior Preference Stock shall at the same time be similarly exchanged or changed into an amount per share,subject to the provision for adjustment hereinafter set forth, equal to 100 times the aggregate amount of stock, securities, cash and/or any other property (payable in kind), as the case may be, into which or for which each share of Common Stock is changed or exchanged. In the event the corporation shall at any time declare or pay any dividend on the Common Stock payable in shares of Common Stock, or effect a subdivision or combination or consolidation of the outstanding shares of Common Stock (by reclassification or otherwise than by payment of a dividend in shares of Common Stock) into a greater or lesser number of shares of Common Stock, then in each such case the amount set forth in the preceding sentence with respect to the exchange or change of shares of Junior Preference Stock shall be adjusted by multiplying such amount by a fraction, the numerator of which is the number of shares of Common Stock outstanding immediately after such event and the denominator of which is the number of shares of Common Stock that were outstanding immediately prior to such event.

8. REDEMPTION

The shares of Junior Preference Stock shall not be redeemable.

9. RANK

The Junior Preference Stock shall rank, with respect to the payment of dividends and the distribution of assets, junior to the Preferred Stock class, and any other series of the Preference Stock class hereafter created and senior to the Common Stock classes.

10. AMENDMENT

The Articles of Incorporation of the corporation shall not be amended in any manner which would alter or change the powers, preferences or special rights of the Junior Preference Stock so as to affect them adversely without the affirmative vote of the holders of at least a majority of the outstanding shares of Junior Preference Stock, voting together as a single class.

VII.

1. The liability of directors of the corporation for monetary damages shall be eliminated to the fullest extent permissible under California Law.

2. The corporation is authorized to provide indemnification of agents (as defined in Section 317 of the California Corporations Code) through bylaw provisions, agreements with agents, vote of shareholders or disinterested directors or otherwise, in excess of the indemnification otherwise permitted by Section 317 of the California Corporations Code, subject only to the applicable limits set forth in Section 204 of the California Corporations Code with respect to actions for breach of duty to the corporation and its shareholders.

3. The corporation is authorized to purchase and maintain insurance from any insurance company, whether or not the shares of such insurance company are wholly or partially owned by the corporation, on behalf of agents (as defined in Section 317 of the California Corporations Code) against liability asserted against or incurred by the agent in such capacity or arising out of the agent's status, in excess of the indemnification otherwise permitted by Section 317 of the California Corporations Code, subject only to the applicable limits set forth in Section 204 of the California Corporations Code.

3. The foregoing amended and restated Articles of Incorporation were duly approved by the Board of Directors of this corporation and the amendments to the Articles of Incorporation contained therein were approved by the required vote of shareholders in accordance with Section 903 of the California Corporation Code; the total number of outstanding shares of the only class entitled to vote with respect to the amendment was 26,265,569 shares of common stock; and the number of shares of common stock voting in favor of the amendment equaled or exceeded the vote required, such required vote being a majority of the outstanding shares of common stock. At the time the amendments were submitted to shareholders for approval and currently, there were no outstanding shares of authorized preferred stock, cumulative preferred stock, preference stock, or second preference stock.

4. We further declare under penalty of perjury under the laws of the State of California that the matters set forth in this Certificate are true and correct of our own knowledge.

Executed at Las Vegas, Nevada, this 20th day of November 1996.

/s/ Michael O. Maffie

Michael O. Maffie
President and Chief Executive Officer

/s/ George C. Biehl

George C. Biehl
Senior Vice President/Chief Financial Officer and Corporate Secretary

EXHIBIT 12

SOUTHWEST GAS CORPORATION
COMPUTATION OF RATIOS OF EARNINGS TO FIXED CHARGES
(Thousands of dollars)

	FOR THE TWELVE MONTHS ENDED					
	MARCH 31,	DECEMBER 31,				
CONTINUING OPERATIONS	1997	1996	1995	1994	1993	1992
1. Fixed charges:						
A) Interest expense	$ 56,609	$ 54,674	$ 52,844	$ 48,688	$ 40,883	$ 35,533
B) Amortization	1,444	1,494	1,569	1,426	1,330	1,183
C) Interest portion of rentals	7,223	6,629	4,435	4,743	4,556	4,468
D) Preferred securities distributions	5,475	5,475	913	--	--	--
Total fixed charges	$ 70,751	$ 68,272	$ 59,761	$ 54,857	$ 46,769	$ 41,184
2. Earnings (as defined):						
E) Pretax income from continuing operations	$ 21,295	$ 10,448	$ 3,493	$ 38,119	$ 21,959	$ 49,752
Fixed Charges (1. above)	70,751	68,272	59,761	54,857	46,769	41,184
Total earnings as defined	$ 92,046	$ 78,720	$ 63,254	$ 92,976	$ 68,728	$ 90,936
3. Ratio of earnings to fixed charges	1.30	1.15	1.06	1.69	1.47	2.21

	FOR THE TWELVE MONTHS ENDED					
ADJUSTED FOR INTEREST ALLOCATED TO DISCONTINUED OPERATIONS	MARCH 31,	DECEMBER 31,				
	1997	1996	1995	1994	1993	1992
1. Fixed charges						
A) Interest expense	$ 56,609	$ 54,674	$ 52,844	$ 48,688	$ 40,883	$ 35,533
B) Amortization	1,444	1,494	1,569	1,426	1,330	1,183
C) Interest portion of rentals	7,223	6,629	4,435	4,743	4,556	4,468
D) Preferred securities distributions	5,475	5,475	913	--	--	--
E) Allocated interest [1]	--	--	9,636	7,874	7,874	7,333
Total fixed charges	$ 70,751	$ 68,272	$ 69,397	$ 62,731	$ 54,643	$ 48,517
2. Earnings (as defined):						
F) Pretax income from continuing operations	$ 21,295	$ 10,448	$ 3,493	$ 38,119	$ 21,959	$ 49,752
Fixed Charges (1. above)	70,751	68,272	69,397	62,731	54,643	48,517
Total earnings as defined	$ 92,046	$ 78,720	$ 72,890	$ 100,850	$ 76,602	$ 98,269
3. Ratio of earnings to fixed charges	1.30	1.15	1.05	1.61	1.40	2.03

[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.

EXHIBIT 12

SOUTHWEST GAS CORPORATION
COMPUTATION OF RATIOS OF EARNINGS TO FIXED CHARGES AND PREFERRED DIVIDENDS
(Thousands of dollars)

	FOR THE TWELVE MONTHS ENDED					
	MARCH 31,	DECEMBER 31,				
CONTINUING OPERATIONS	1997	1996	1995	1994	1993	1992
1. Combined fixed charges:						
A) Total fixed charges	$ 70,751	$ 68,272	$ 59,761	$ 54,857	$ 46,769	$ 41,184
B) Preferred dividends [1]	--	--	404	826	1,183	1,623
Total fixed charges and preferred dividends	$ 70,751	$ 68,272	$ 60,165	$ 55,683	$ 47,952	$ 42,807
2. Earnings	$ 92,046	$ 78,720	$ 63,254	$ 92,976	$ 68,728	$ 90,936
3. Ratio of earnings to fixed charges and preferred dividends	1.30	1.15	1.05	1.67	1.43	2.12

	FOR THE TWELVE MONTHS ENDED					
ADJUSTED FOR INTEREST ALLOCATED TO DISCONTINUED OPERATIONS	MARCH 31,	DECEMBER 31,				
	1997	1996	1995	1994	1993	1992
1. Combined fixed charges						
A) Total fixed charges	$ 70,751	$ 68,272	$ 69,397	$ 62,731	$ 54,643	$ 48,517
B) Preferred dividends [1]	--	--	404	826	1,183	1,623
Total fixed charges and preferred dividends	$ 70,751	$ 68,272	$ 69,801	$ 63,557	$ 55,826	$ 50,140
2. Earnings	$ 92,046	$ 78,720	$ 72,890	$ 100,850	$ 76,602	$ 98,269
3. Ratio of earnings to fixed charges and preferred dividends	1.30	1.15	1.04	1.59	1.37	1.96

[1] Preferred and preference dividends have been adjusted to represent the pretax earnings necessary to cover such dividend requirements.

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This schedule contains summary financial information extracted from Southwest Gas Corporation's Form 10-Q for the quarter ended March 31, 1997 and is qualified in its entirety by reference to such financial statements.

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3-MOS
DEC-31-1997
MAR-31-1997
PER-BOOK
1296498
72317
196104
50568
0
1615487
28546
352099
18160
398805
0
0
730149
86000
0
0
6759
0
0
0
393774
1615487
235231
13575
183716
183716
51515
(1740)
49775
14632
21568
0
21568
5491
0
12564
0.80
0.80

Includes: trust originated preferred securities of $60,000, current liabilities, net of current long-term debt maturities and short-term debt, of $136,918 and deferred income taxes and other credits of $196,856.
Includes distributions related to trust originated preferred securities of $1,369.