

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  
 Stewart, Leonard Keith

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 1996

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)  
 Senior Vice President/Operations

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)		5. Amount of Securities Beneficially Owned at End of Year	6. Direct (D) or Indirect (I)	7. Nature of Indirect Beneficial Ownership
			Amount	A/D Price			
Common Stock					372	I	401(k) Plan
Common Stock					7315	D	

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)		6. Date Exercisable and Expiration Date (Month/Day/Year)	7. Title and Amount of Underlying Securities	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
				Amount	A/D						
Employee Stock Option (right to buy)	\$15	7/15/96	A	25,000	A	(1) 7/14/06	Common Stock 25,000		25,000	D	

Explanation of Responses:  
 (1) The option vests in three annual installments of 10,000 shares in 1997, 7,500 shares in 1998, and 7,500 shares in 1999, beginning on July 15, 1997.

SIGNATURE OF REPORTING PERSON  
 L. Keith Stewart by Faye J. Ringler, Attorney in fact  
 DATE  
 2/5/97