

SMITH A O CORP  
Form 8-K  
April 18, 2007

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

Washington, D.C. 20549

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**FORM 8-K**

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CURRENT REPORT

Pursuant to Section 13 or 15(d) of  
the Securities Exchange Act of 1934

Date of Report (Date of earliest event reported): April 18, 2007

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**A. O. Smith Corporation**

(Exact name of registrant as specified in its charter)

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**Delaware**  
(State or other jurisdiction

of incorporation)

**1-475**  
(Commission File Number)

**39-0619790**  
(IRS Employer

Identification No.)

**P.O. Box 245008, Milwaukee, Wisconsin 53224-9508**

(Address of principal executive offices, including zip code)

**(414) 359-4000**

(Registrant's telephone number)

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Check the appropriate box below if the Form 8-K filing is intended to simultaneously satisfy the filing obligation of the registrant under any of the following provisions (see General Instruction A.2. below):

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- .. Written communication pursuant to Rule 425 under the Securities Act (17 CFR 230.425)
- .. Soliciting material pursuant to Rule 14a-12 under the Exchange Act (17 CFR 204.14a-12)
- .. Pre-commencement communications pursuant to Rule 14d-2(b) under the Exchange Act (17 CFR 240.14d-2(b))
- .. Pre-commencement communications pursuant to Rule 13-e4(c) under the Exchange Act (17 CFR 240.13e-4(c))

**Item 2.02. Results of Operations and Financial Condition**

On April 18, 2007, A. O. Smith Corporation ( the Company ) issued a news release announcing the Company s results for the quarter ended March 31, 2007. A copy of the Company s news release is attached as Exhibit 99.1 to this Current Report on Form 8-K (this Current Report ) and is incorporated by reference herein.

**Item 9.01. Financial Statements and Exhibits**

The following exhibit is being filed herewith:

(99.1) News Release of A. O. Smith Corporation, dated April 18, 2007.

**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.

**A. O. SMITH CORPORATION**

Date: April 18, 2007

By: /s/ Terry M. Murphy  
Terry M. Murphy

Executive Vice President and

Chief Financial Officer

**A. O. SMITH CORPORATION**

Exhibit Index to Current Report on Form 8-K dated April 18, 2007.

<b>Exhibit Number</b>	<b>Description</b>
99.1	News Release of A. O. Smith Corporation, dated April 18, 2007.