

STATEMENT OF CHANGES IN BENEFICIAL OWNERSHIP

Check this box if no longer subject to Section 16. Form 4 or Form 5 obligations may continue. See Instruction 1(b).

Filed pursuant to Section 16(a) of the Securities Exchange Act of 1934 or Section 30(h) of the Investment Company Act of 1940

OMB APPROVAL	
OMB Number:	3235-0287
Estimated average burden hours per response:	0.5

1. Name and Address of Reporting Person * MASSA RONALD E (Last) (First) (Middle) A. O. SMITH CORPORATION 11270 WEST PARK PLACE (Street) MILWAUKEE WI 53224 (City) (State) (Zip)	2. Issuer Name and Ticker or Trading Symbol SMITH A O CORP [AOS]	5. Relationship of Reporting Person(s) to Issuer (Check all applicable) Director 10% Owner <input checked="" type="checkbox"/> Officer (give title below) Other (specify below) Senior Vice President
	3. Date of Earliest Transaction (Month/Day/Year) 04/27/2006	
		6. Individual or Joint/Group Filing (Check Applicable Line) <input checked="" type="checkbox"/> Form filed by One Reporting Person <input type="checkbox"/> Form filed by More than One Reporting Person

Table I - Non-Derivative Securities Acquired, Disposed of, or Beneficially Owned

1. Title of Security (Instr. 3)	2. Transaction Date (Month/Day/Year)	2A. Deemed Execution Date, if any (Month/Day/Year)	3. Transaction Code (Instr. 8)		4. Securities Acquired (A) or Disposed Of (D) (Instr. 3, 4 and 5)			5. Amount of Securities Beneficially Owned Following Reported Transaction(s) (Instr. 3 and 4)	6. Ownership Form: Direct (D) or Indirect (I) (Instr. 4)	7. Nature of Indirect Beneficial Ownership (Instr. 4)
			Code	V	Amount	(A) or (D)	Price			
Common Stock	04/27/2006		M		15,300	A	\$27.25	42,906	D	
Common Stock	04/27/2006		M		15,200	A	\$29.031	58,106	D	
Common Stock	04/27/2006		M		25,800	A	\$28.7	83,906	D	
Common Stock	04/27/2006		S		7,200	D	\$46.5	76,706	D	
Common Stock	04/27/2006		S		1,900	D	\$46.51	74,806	D	
Common Stock	04/27/2006		S		1,000	D	\$46.52	73,806	D	
Common Stock	04/27/2006		S		2,600	D	\$46.53	71,206	D	
Common Stock	04/27/2006		S		1,000	D	\$46.54	70,206	D	
Common Stock	04/27/2006		S		200	D	\$46.56	70,006	D	
Common Stock	04/27/2006		S		1,200	D	\$46.57	68,806	D	
Common Stock	04/27/2006		S		200	D	\$46.58	68,606	D	
Common Stock	04/27/2006		S		400	D	\$46.59	68,206	D	
Common Stock	04/27/2006		S		2,400	D	\$46.6	65,806	D	
Common Stock	04/27/2006		S		2,300	D	\$46.61	63,506	D	
Common Stock	04/27/2006		S		700	D	\$46.62	62,806	D	
Common Stock	04/27/2006		S		100	D	\$46.64	62,706	D	
Common Stock	04/27/2006		S		1,900	D	\$46.65	60,806	D	
Common Stock	04/27/2006		S		1,300	D	\$46.66	59,506	D	
Common Stock	04/27/2006		S		5,800	D	\$46.67	53,706	D	
Common Stock	04/27/2006		S		1,600	D	\$46.68	52,106	D	
Common Stock	04/27/2006		S		2,300	D	\$46.69	49,806	D	
Common Stock	04/27/2006		S		10,000	D	\$46.7	39,806	D	
Common Stock	04/27/2006		S		500	D	\$46.71	39,306	D	
Common Stock	04/27/2006		S		500	D	\$46.72	38,806	D	
Common Stock	04/27/2006		S		4,500	D	\$46.73	34,306	D	
Common Stock	04/27/2006		S		2,300	D	\$46.74	32,006	D	
Common Stock	04/27/2006		S		2,000	D	\$46.75	30,006	D	

Table II - Derivative Securities Acquired, Disposed of, or Beneficially Owned (e.g., puts, calls, warrants, options, convertible securities)

--

1. Title of Derivative Security (Instr. 3)	2. Conversion or Exercise Price of Derivative Security	3. Transaction Date (Month/Day/Year)	Table of Derivative Securities Acquired, Disposed of, or Exercised (e.g., Puts, Calls, Warrants, Options, Convertible Securities)	4. Transaction Code (Instr. 8)	5. Date Exercisable and Expiration Date (Month/Day/Year)	6. Date Exercisable and Expiration Date (Month/Day/Year)	7. Title and Amount of Underlying Derivative Security (Instr. 3 and 4)	8. Price of Derivative Security (Instr. 5)	9. Number of derivative Securities Beneficially Owned Following Reported Transaction(s) (Instr. 4)	10. Ownership Form: Direct (D) or Indirect (I) (Instr. 4)	11. Nature of Indirect Beneficial Ownership (Instr. 4)					
1. Title of Derivative Security (Instr. 3)	2. Conversion or Exercise Price of Derivative Security	3. Transaction Date (Month/Day/Year)	3A. Deemed Execution Date, if any (Month/Day/Year)	4. Transaction Code (Instr. 8)	5. Date Exercisable and Expiration Date (Month/Day/Year)	6. Date Exercisable and Expiration Date (Month/Day/Year)	7. Title and Amount of Underlying Derivative Security (Instr. 3 and 4)	8. Price of Derivative Security (Instr. 5)	9. Number of derivative Securities Beneficially Owned Following Reported Transaction(s) (Instr. 4)	10. Ownership Form: Direct (D) or Indirect (I) (Instr. 4)	11. Nature of Indirect Beneficial Ownership (Instr. 4)					
				Code	V	(A)	(D)	Date Exercisable	Expiration Date	Title	Amount or Number of Shares					
Employee Stock Options (Right to Buy) ⁽¹⁾	\$27.25	04/27/2006		M			15,300	10/06/1998	10/07/2007	Common Stock	15,300	\$0	191,666	D		
Employee Stock Options (Right to Buy) ⁽²⁾	\$29.031	04/27/2006		M			15,200	10/12/2000	10/13/2009	Common Stock	15,200	\$0	176,466	D		
Employee Stock Options (Right to Buy) ⁽³⁾	\$28.7	04/27/2006		M			25,800	10/06/2004	10/07/2013	Common Stock	25,800	\$0	150,666	D		

Explanation of Responses:

- Options were granted on 10/07/1997 under the A. O. Smith Corporation 1990 Long-Term Executive Incentive Compensation Plan, a Rule 16b-3 Plan.
- Options were granted on 10/13/1999 under the A. O. Smith Corporation Long-Term Executive Incentive Compensation Plan, a Rule 16b-3 Plan.
- Options were granted on 10/07/2003 under the A. O. Smith Combined Executive Incentive Compensation Plan, a Rule 16b-3 Plan.

Remarks:

W. David Romoser, Attorney-in-Fact for Ronald E. Massa 04/28/2006

** Signature of Reporting Person Date

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 4 (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.