
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 14, 2007

A. O. Smith Corporation

(Exact name of registrant as specified in its charter)

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)

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):

- 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))
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Item 8.01 Other Events

On December 14, 2007, A. O. Smith Corporation (“the Company”) issued a news release announcing that the Company’s Board of Directors authorized an extension to its Stock Repurchase Program by authorizing the repurchase of one million shares of the Company’s Common stock. 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 December 14, 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: December 14, 2007

By: /s/ James F. Stern

James F. Stern

Executive Vice President, General Counsel and Secretary

A. O. SMITH CORPORATION

Exhibit Index to Current Report on Form 8-K Dated December 14, 2007.

<u>Exhibit Number</u>	<u>Description</u>
99.1	Press Release of A. O. Smith Corporation dated December 14, 2007.

NEWS RELEASE



For further information contact:

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414-359-4000
NYSE: AOS

FOR IMMEDIATE RELEASE

December 14, 2007

A. O. Smith extends stock repurchase program

Milwaukee, Wis.— A.O. Smith Corporation (NYSE:AOS) today announced that its Board of Directors has extended its stock repurchase program. The new authorization allows for the repurchase of an additional one million shares of the company's common stock from time to time in open market transactions.

"We recently completed the February 2007 share repurchase authorization for one million shares and we continue to feel that our stock is undervalued in the marketplace," Chairman and Chief Executive Officer Paul W. Jones commented. "We believe A. O. Smith is a great investment, and the extension of this program will allow us to enhance shareholder value by opportunistically acquiring the stock when we believe the value warrants it," Jones continued.

During the last three years, A. O. Smith has generated nearly \$500 million in operating cash flow and has used that cash to enhance shareholder value by making acquisitions, paying down its debt and expanding its operation in China while also repurchasing its shares and increasing its dividend.

A. O. Smith Corporation, with 2006 sales of \$2.2 billion, is a global leader applying innovative technology and energy-efficient solutions to products marketed worldwide. The company is one of the world's leading manufacturers of residential and commercial water heating equipment, offering a comprehensive line featuring the best-known brands in North America and China. A. O. Smith is also one of the largest manufacturers of hermetic and fractional horsepower motors for residential and commercial applications in North America.