

LEGAL DEPARTMENT

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September 14, 2022

Office of Manufacturing
Division of Corporate Finance
Securities and Exchange Commission
100 F Street N.E.
Washington, DC 20549
Attn: Erin Donahue

**Re: A. O. Smith Corporation
Form 10-K for Fiscal Year Ended December 31, 2021
Filed February 11, 2022
File No. 001-00475**

Dear Ms. Donahue:

On behalf of A. O. Smith Corporation, this letter confirms my telephone conversation with you on September 13, 2022 regarding A. O. Smith's request for an extension of time to respond to the comment letter dated September 9, 2022 from the Staff of the Division of Corporation Finance.

As discussed, A. O. Smith requires additional time to prepare its response and currently expects to respond on or about October 7, 2022.

Please contact me at 414.359.4149 if you have any questions regarding this matter.

Very truly yours,

A. O. SMITH CORPORATION

/s/ Brian E. Cothroll

Brian E. Cothroll

Vice President and Deputy General Counsel

cc: Charles T. Lauber
James F. Stern
Benjamin Otchere