

SECURITIES AND EXCHANGE COMMISSION
Washington, D.C. 20549

ANNUAL REPORT PURSUANT TO SECTION 15(d) OF THE SECURITIES EXCHANGE ACT OF 1934

For the fiscal year ended December 31, 1999

OR

TRANSITION REPORT PURSUANT TO SECTION 15(d) OF THE SECURITIES EXCHANGE ACT OF 1934

For the transition period from _____ to _____

Commission file number 1-475

A. Full title of the plan and the address of the plan, if different from that of the issuer named below:

A. O. Smith Profit Sharing Retirement Plan

B. Name of issuer of the securities held pursuant to the plan and the address of its principal executive office:

A. O. Smith Corporation
11270 West Park Place
Milwaukee, WI 53224

REQUIRED INFORMATION

1. Not Applicable.
2. Not Applicable.
3. Not Applicable.
4. The A. O. Smith Profit Sharing Retirement Plan (the "Plan") is subject to the requirements of the Employee Retirement Income Security Act of 1974 ("ERISA"). Attached hereto is a copy of the most recent financial statements and schedules of the Plan prepared in accordance with the financial reporting requirements of ERISA.

Exhibits

23.1 Consent of Independent Auditors

SIGNATURES

Pursuant to the requirements of the Securities Exchange Act of 1934, the trustees (or other persons who administer the Plan) have duly caused this annual report to be signed by the undersigned thereunto duly authorized.

A. O. Smith Profit Sharing Retirement Plan

Date: 06/13/2000

By: /s/ Duane R. Carlson

Duane R. Carlson
Manager Pension and Savings Plan

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INDEPENDENT AUDITORS' REPORT

Benefits Committee
A. O. Smith Profit Sharing
Retirement Plan
Milwaukee, Wisconsin

We have audited the accompanying statements of net assets available for benefits of the A. O. Smith Profit Sharing Retirement Plan as of December 31, 1999 and 1998, and the related statement of changes in net assets available for benefits for the years then ended. These financial statements are the responsibility of the Plan's management. Our responsibility is to express an opinion on these financial statements based on our audits.

We conducted our audits in accordance with generally accepted auditing standards. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audits provide a reasonable basis for our opinion.

In our opinion, the financial statements, referred to above, present fairly, in all material respects, the net assets available for benefits of the Plan as of December 31, 1999 and 1998, and the changes in its net assets available for benefits for the years then ended in conformity with generally accepted accounting principles.

/s/ Reilly, Penner & Benton LLP

May 24, 2000
Milwaukee, Wisconsin

REILLY, PENNER & BENTON LLP

A. O. SMITH PROFIT SHARING RETIREMENT PLAN
STATEMENT OF NET ASSETS AVAILABLE FOR BENEFITS

	December 31,	
Assets:	1999	1998
Investment in Master Trust (Note 2):		
Investment options at fair value	\$ 235,844,783	\$ 174,643,787
Participant loans at estimated fair value	3,405,828	3,113,126
Total investments	239,250,611	177,756,913
Receivables:		
Interest income	-	19,494
Company contribution	3,706,428	3,495,846
Participant contribution	-	173,362
Total receivables	3,706,428	3,688,702
Total Assets	242,957,039	181,445,615
Liabilities:		
Due to broker for securities purchased	-	221,370
Net assets available for benefits	\$ 242,957,039	\$ 181,224,245

The accompanying notes to the financial statements
are an integral part of this statement.

A. O. SMITH PROFIT SHARING RETIREMENT PLAN
STATEMENT OF CHANGES IN NET ASSETS AVAILABLE FOR BENEFITS

	Years ended December 31	
	1999	1998
Increases:		
Net income from the Master Trust:		
Investment options	\$ 64,878,431	\$ 26,672,558
Interest income from participant loans	261,218	182,271
	-----	-----
Total investment income	65,139,649	26,854,829
Contributions:		
Company	3,706,428	3,495,846
Participants	5,140,076	5,096,618
Rollovers	2,288,542	255,310
	-----	-----
Total contributions	11,135,046	8,847,774
Total increases	76,274,695	35,702,603
Decreases:		
Benefit and withdrawal payments	14,635,647	14,102,221
	-----	-----
Net increase before transfers	61,639,048	21,600,382
Transfers from other plans	93,746	484,494
	-----	-----
Change in net assets available for benefits	61,732,794	22,084,876
Net assets available for benefits:		
Beginning of the year	181,224,245	159,139,369
	-----	-----
End of the year	\$ 242,957,039	\$ 181,224,245
	=====	=====

The accompanying notes to the financial statements
are an integral part of this statement.

A. O. SMITH PROFIT SHARING RETIREMENT PLAN
NOTES TO FINANCIAL STATEMENTS
December 31, 1999 and 1998

1. Basis of presentation and significant accounting policies

General - The A. O. Smith Profit Sharing Retirement Plan was established in 1956 to cover salaried or commissioned employees of the A. O. Smith Corporation, its subsidiaries and affiliates. Employees are eligible to participate in the Plan if they are scheduled to complete 1,000 hours of service in a Plan year. Employees elect to participate by designating a portion of their salary to be contributed to an account maintained on behalf of the participant. Participants direct the investment of their contributions into various investment options offered by the Plan (see Note 2).

Participant Loans - Participants may borrow from their fund accounts a minimum of \$1,000 up to a maximum of \$50,000 or 50 percent of their account balance, whichever is less. The loans are secured by the balance in the participant's account and bear interest at rates which are commensurate with local prevailing rates as determined by the Plan's Trustee.

Investment valuation - All of the Plan's assets are held in the A. O. Smith Profit Sharing Retirement Master Trust (Master Trust) (Note 2) which are recorded at fair value. The financial statements of the Master Trust are presented separately and are incorporated by reference to the financial statements of this Plan.

Contributions and benefit and withdrawal payments - The Plan is a defined contribution plan to which participants may make contributions of not less than 1% or more than 16% of their compensation. The Plan provides for all participant contributions to be made with tax-deferred dollars under Section 401(k) of the Internal Revenue Code. These contributions are excluded from the participant's current wages for federal income tax purposes. The Internal Revenue Code has set a maximum of \$10,000 for tax-deferred contributions that may be excluded for any individual participant in both 1999 and 1998. No federal income tax is paid on the tax-deferred contributions and growth thereon until the participant withdraws them from the Plan.

Contributions from participants are recorded when A. O. Smith Corporation (the Company) makes payroll deductions from Plan participants. Contributions from the Company are accrued in the period in which they become obligations of the Company in accordance with terms of the Plan.

For each \$1.00 of 401(k) Tax-Deferred contributions, up to 6% of a participant's salary, the Company guarantees a contribution of \$.35. Additional Company contributions in excess of \$.35 will be based on the Company's return on net worth. The additional Company matching contribution amount is \$.05 times the return on net worth between 5% and 10%, plus \$.10 times the return on net worth in excess of 10% up to a maximum of 18%. Therefore, the guaranteed and additional contributions can combine for a maximum Company contribution of \$1.40 of participant contributions up to 6% of salary.

1. Basis of presentation and significant accounting policies (continued)

Vesting - Participants of the Plan are 0% vested in employer contributions with less than two years of participation, 40% vested after two years, 60% after three years, 80% after four years and fully vested after five years of participation. Participants are always fully vested in their own contributions.

A separate account is maintained for each participant. The separate account balances are adjusted periodically as follows:

- a. Semi-monthly for participant's contributions.
- b. Annually for Company contributions.
- c. Daily for a proportionate share of increases and decreases in the fair value of Plan assets.
- d. The accounts are periodically adjusted for forfeitures, which are reallocated to participants in the same manner as if they were a Company matching contribution for the Plan year. Forfeiture allocations for 1999 and 1998 amounted to \$181,268 and \$113,350, respectively.
- e. Daily for benefit and withdrawal payments which consist of the following:
 - i. Upon retirement, death, disability, or termination of employment resulting from permanent reduction of personnel, an employee may withdraw any amount or the entire account balance for any reason. At age 70 1/2, an account distribution election must be made.
 - ii. Upon termination of employment for other reasons, the balance in the separate account (reduced for nonvested Company contributions and growth thereon based on years of service) may be paid in a lump sum.
 - iii. An active participant age 59 1/2 or older may withdraw the balance in the separate account. The balance in the separate account is paid to the participant in a lump sum.
 - iv. A participant may withdraw all or any portion of the principal balance attributable to after-tax contributions and earnings and rollover contributions and earnings. All or any portion of the balance attributable to Company contributions and earnings may also be withdrawn if the participant has five full years of employment with the Company.

1. Basis of presentation of significant accounting policies (continued)

v. A participant may withdraw at any time any amount attributable to participant contributions and growth to purchase, prevent eviction from or foreclosure on, a principal residence or to pay certain expenses (namely post-secondary education and unreimbursed medical expenses). Withdrawals may not include earnings on 401(k) contributions posted to a participant's account after 1988.

vi. No lump sum cash distribution in excess of \$5,000 will be made without the consent of the participant.

f. Daily for investment allocation changes made by participants.

Participants should refer to the Plan document for a more complete description of the Plan's provisions.

2. A. O. Smith Profit Sharing Retirement Master Trust

The Plan assets are held in the A. O. Smith Profit Sharing Retirement Master Trust at the Marshall and Ilsley Trust Company. The Plan offers eight investment vehicles in which participants may invest their account balances. Shares of mutual funds are valued at the net asset value of shares held at year end. Shares of common/collective trust funds are valued at the redemption price established by the Trustee at year end. Participant loans receivable are valued at cost which approximates fair value.

The amount of Master Trust assets, income and change in value which is allocated to the Plan is determined by the ratio of participant account balances in the Plan to the total participant account balances of all participating plans. The defined contribution plans participating in the Master Trust at December 31, 1999, are the A. O. Smith Profit Sharing Retirement Plan and the A. O. Smith Corporation Savings Plan. At December 31, 1999 and 1998, the Plan was allocated 94.118% and 95.701%, respectively, of the Master Trust assets.

2. A. O. Smith Profit Sharing Retirement Master Trust (continued)

Significant information related to the investments in the Master Trust as of and for the year ended December 31, 1999, is as follows:

	December 31, 1999 Balance	1999 Income	1999 Change in Value
	-----	-----	-----
a. Registered Investment Company Mutual Funds:			
American EuroPacific Growth Fund	\$ 8,388,150	\$ 2,623,382	\$ 5,244,190
Firststar Growth and Income Fund	21,287,337	647,129	(3,640,873)
Fidelity Aggressive Equity Portfolio	104,135,897	55,570,475	49,326,473
Vanguard Institutional Index Trust Fund	25,379,725	4,610,828	2,785,594
Vanguard Fixed Income Short-term Corp. Fund	189	(53)	(3,934,177)
American Balanced Fund	9,532,883	295,085	(219,441)
Firststar Bond Fund	3,554,669	(61,324)	3,554,669
	-----	-----	-----
Subtotal	172,278,850	63,685,522	53,116,435
b. Common/Collective Trusts:			
A. O. Smith Stock Fund	3,464,622	(202,512)	259,773
A. O. Smith Stable Asset Income Fund	74,098,438	3,820,971	13,925,386
	-----	-----	-----
Subtotal	77,563,060	3,618,459	14,185,159
c. Participant Loans			
Receivable	4,164,558	301,577	632,510
d. Cash			
	195,046	-	261,112
	-----	-----	-----
Total	\$254,201,514	\$67,605,558	\$68,195,216
	=====	=====	=====

2. A. O. Smith Profit Sharing Retirement Master Trust (continued)

Significant information related to the investments in the Master Trust as of and for the year ended December 31, 1998, is as follows:

	December 31, 1998 Balance	1998 Income	1998 Change in Value
	-----	-----	-----
a. Registered Investment Company Mutual Funds:			
American EuroPacific Growth Fund	\$ 3,143,960	\$ 483,112	\$ (164,779)
Firststar Growth and Income Fund	24,928,210	4,805,025	3,724,128
Fidelity Aggressive Equity Portfolio	54,809,424	13,350,136	6,005,498
Vanguard Institutional Index Trust Fund	22,594,131	4,849,448	6,801,280
Vanguard Fixed Income Short-term Corp. Fund	3,934,366	217,164	1,030,319
American Balanced Fund	9,752,324	954,398	917,960
	-----	-----	-----
Subtotal	119,162,415	24,659,283	18,314,406
b. Common/Collective Trusts:			
A. O. Smith Stock Fund	3,204,849	(553,467)	740,063
A. O. Smith Stable Asset Income Fund	60,173,052	3,050,555	29,558,769
A. O. Smith Income Fund	-	269,178	(21,267,664)
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Subtotal	63,377,901	2,766,266	9,031,168
c. Participant Loans Receivable	3,532,048	202,098	1,010,850
d. Cash	(66,066)	-	(66,066)
	-----	-----	-----
Total	\$186,006,298	\$27,627,647	\$28,290,358
	=====	=====	=====

3. Investments

Investments held by the Plan at December 31, that represents 5% or more of the Plan's net assets are as follows:

	December 31,	
	1999	1998
Firststar Growth and Income Fund, 469,180.186 and 533,138.760 shares, respectively	\$ 20,324,886	\$ 24,647,005
Fidelity Aggressive Equity Fund, 115,623.460 and 128,422.928 shares, respectively	100,873,375	53,470,170
Vanguard Institutional Index Fund, 170,341.449 and 185,218.660 shares, respectively	22,827,458	20,901,926
American Balanced Fund, 568,245.869 shares	N/A	8,955,555
A. O. Smith Stable Asset Income Fund, 4,541,454.475 and 3,978,903.294 shares, respectively	53,791,788	56,495,726

4. Income tax status

The Plan obtained its latest determination letter on October 21, 1999, in which the Internal Revenue Service stated the Plan as then designed, was in compliance with the applicable requirements of the Internal Revenue Code. The Plan administrator and the Plan's tax counsel believe that the Plan is currently designed and being operated in compliance with the applicable requirements of the Internal Revenue Code. Therefore, no provision for income taxes has been included in the Plan's financial statements.

5. Plan termination

While the Company has not expressed any intent to terminate the Plan, it is free to do so at any time. In the event of termination, each participant automatically becomes vested to the extent of the balance in his separate account.

6. Use of estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts in the financial statements. Actual results could differ from those estimates.

CONSENT OF REILLY, PENNER & BENTON LLP

We consent to the incorporation by reference in the Registration Statement (Form S-8 No. 333-05799) pertaining to the A. O. Smith Profit Sharing Retirement Plan (the Plan) of our report dated May 24, 2000, with respect to the financial statements and schedules of the Plan included in this Annual Report (Form 11-K) for the year ended December 31, 1999

/s/ Reilly, Penner & Benton LLP

Milwaukee, Wisconsin
June 8, 2000

REILLY, PENNER & BENTON LLP