

November 8, 2022

Charles Lauber  
Executive Vice President and Chief Financial Officer  
A. O. Smith Corporation  
11270 West Park Place  
Milwaukee, Wisconsin 53224

Corporation

Fiscal Year Ended December 31, 2021  
2022

Re: A. O. Smith

Form 10-K for

Filed February 11,

File No. 001-00475

Dear Charles Lauber:

We have completed our review of your filing. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Sincerely,

Division of Corporation Finance

Office of Manufacturing