

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
Washington, D.C 20549

SCHEDULE 13G

Under the Securities Exchange Act of 1934

(Amendment No. 3)*

A.O. Smith Corporation

(Name of Issuer)

Class B Common

(Title of Class of Securities)

83186520

(CUSIP Number)

Check the following box if a fee is being paid with this statement .
(A fee is not required only if the filing person: (1) has a previous statement on file reporting beneficial ownership of more than five percent of the class of securities described in Item 1; and (2) has filed no amendment subsequent thereto reporting beneficial ownership of five percent or less of such class.) (See Rule 13d-7).

*The remainder of this cover page shall be filled out for a reporting person's initial filing on this form with respect to the subject class of securities, and for any subsequent amendment containing information which would alter the disclosures provided in a prior cover page.

The information required in the remainder of this cover page shall not be deemed to be "filed" for the purpose of Section 18 of the Securities Exchange Act of 1934 ("Act") or otherwise subject to the liabilities of that section of the Act but shall be subject to all other provisions of the Act (however, see the Notes).

1 NAME OF REPORTING PERSON
 S.S. or I.R.S. IDENTIFICATION NO. OF ABOVE PERSON
 Mitchell Hutchins Asset Management Inc.
 IRS ID No.: 13-2895752

2 CHECK THE APPROPRIATE BOX IF A MEMBER OF A GROUP* (a) //
 Joint Filing (b) /

3 SEC USE ONLY

4 CITIZENSHIP OR PLACE OF ORGANIZATION
 Delaware

NUMBER OF	5	SOLE VOTING POWER
		None
SHARES	6	SHARED VOTING POWER
		326,700
BENEFICIALLY		
OWNED BY	7	SOLE DISPOSITIVE POWER
		None
EACH		
REPORTING		
PERSON	8	SHARED DISPOSITIVE POWER
		326,700
WITH		

9 AGGREGATE AMOUNT BENEFICIALLY OWNED BY EACH REPORTING PERSON
 326,700 (Not to be construed as an admission of Beneficial ownership)

10 CHECK BOX IF THE AGGREGATE AMOUNT IN ROW (9) EXCLUDES CERTAIN SHARES*

11 PERCENT OF CLASS REPRESENTED BY AMOUNT IN ROW 9
 1.56

12 TYPE OF REPORTING PERSON*
 CO, BD, IA

- 1 NAME OF REPORTING PERSON
S.S. or I.R.S. IDENTIFICATION NO. OF ABOVE PERSON

Mitchell Hutchins Institutional Investors Inc.
IRS ID No.: 13-3180862
- 2 CHECK THE APPROPRIATE BOX IF A MEMBER OF A GROUP*

Joint Filing (a) / /
(b) / /
- 3 SEC USE ONLY
- 4 CITIZENSHIP OR PLACE OF ORGANIZATION

Delaware
- | | | |
|--------------|---|--------------------------|
| NUMBER OF | 5 | SOLE VOTING POWER |
| | | None |
| SHARES | 6 | SHARED VOTING POWER |
| | | 326,700 |
| BENEFICIALLY | | |
| OWNED BY | 7 | SOLE DISPOSITIVE POWER |
| | | None |
| EACH | | |
| REPORTING | | |
| PERSON | 8 | SHARED DISPOSITIVE POWER |
| | | 326,700 |
| WITH | | |
- 9 AGGREGATE AMOUNT BENEFICIALLY OWNED BY EACH REPORTING PERSON

326,700 (Not to be construed as an admission of Beneficial
ownership)
- 10 CHECK BOX IF THE AGGREGATE AMOUNT IN ROW (9) EXCLUDES CERTAIN
SHARES*
- 11 PERCENT OF CLASS REPRESENTED BY AMOUNT IN ROW 9

1.56
- 12 TYPE OF REPORTING PERSON*

CO, IA

Item 1.

- (a) Name of Issuer
A.O. Smith Corporation
- (b) Address of Issuer's Principal Executive Offices
11270 W. Park Place
Milwaukee, WI 53244-3690

Item 2.

- (a) Name of Person Filing
Mitchell Hutchins Asset Management Inc.
- (b) Address of Principal Business Office or, if none,
Residence
1285 Avenue of the Americas
New York, NY 10019
- (c) Citizenship
Delaware
- (d) Title of Class of Securities
Class B Common
- (e) CUSIP Number
83186520

Item 3. If this statement is filed pursuant to Rule 13d-1(b), or 13d-2(b), check whether the person filing is a:

- (a) Broker or Dealer registered under Section 15 of the Act
- (b) Bank as defined in section 3(a)(6) of the Act
- (c) Insurance Company as defined in section 3(a)(19) of the act
- (d) Investment Company registered under section 8 of the Investment Company Act
- (e) Investment Adviser registered under section 203 of the Investment Advisers Act of 1940
- (f) Employee Benefit Plan, Pension Fund which is subject to

the provisions of the Employee Retirement Income Security Act of 1974 or Endowment Fund; see 240.13d-1(b)(1)(ii)(F)

(g) /X/ Parent Holding Company, in accordance with 240.13d-1(b)(ii)(G) (Note: See Item 7)

(h) /_/ Group, in accordance with 240.13d-1(b)(1)(ii)(H)

Item 4. Ownership

Mitchell Hutchins Asset Management Inc. ("MHAM") and Mitchell Hutchins Institutional Investors Inc. ("MHII") each disclaim direct beneficial ownership of the securities of A.O. Smith Corporation reported herein, and the filing of this Schedule 13G shall not be construed as an admission that these companies are the beneficial owners of any A.O. Smith Corporation securities.

(a) Amount Beneficially Owned:

See line item (9) of the cover pages.

(b) Percent of Class:

See line item (11) of the cover pages.

(c) Number of shares as to which such person has:

(i) Sole Power to vote or to direct the vote:

See line item (5) of the cover pages.

(ii) Shared Power to vote or to direct the vote:

See line item (6) of the cover pages.

(iii) Sole Power to dispose or to direct the disposition of:

See line item (7) of the cover pages.

(iv) Shared Power to dispose or to direct the disposition of:

See line item (8) of the cover pages.

Item 5. Ownership of Five Percent or Less of a Class

If this statement is being filed to report the fact that as of the date hereof the reporting person has ceased to be the beneficial owner of more than 5 percent of the class of securities, check the following (X).

Item 6. Ownership of More than Five Percent on Behalf of Another Person.

Various persons have the right to receive, or the power to direct the receipt of, dividends or proceeds from the sale of securities reported herein.

Item 7. Identification and Classification of the Subsidiary Which Acquired the Security Being Reported on By the Parent Holding Company

See Exhibit A.

Item 8. Identification and Classification of Members of the Group

N/A

Item 9. Notice of Dissolution of Group

N/A

Item 10. Certification

By signing below I certify that, to the best of my knowledge and belief, the securities referred to above were acquired in the ordinary course of business and were not acquired for the purpose of and do not have the effect of changing or influencing the control of the issuer of such securities and were not acquired in connection with or as a participant in any transaction having such purposes or effect.

Signature:

After reasonable inquiry and to the best of my knowledge and belief, I certify that the information set forth in this statement is true, complete and correct.

Date: February 13, 1996

/s/ Michael Katz *

Michael Katz
Chief Financial Officer
& Senior Vice President

* Signature affixed by Hiam Arfa pursuant to a power of attorney dated February 9, 1996 and incorporated by reference from Schedule 13G filed with the Securities and Exchange Commission by Mitchell Hutchins Asset Management Inc. et al. on February 13, 1996 with respect to Flowers Industries, Inc.

EXHIBIT A TO SCHEDULE 13G

ITEM 7 DISCLOSURE RESPECTING SUBSIDIARIES

Mitchell Hutchins Institutional Investors Inc. ("MHII") is a wholly-owned subsidiary of Mitchell Hutchins Asset Management Inc. ("MHAM"). MHAM is a parent holding company as that term is defined by Rule 13d-1(b)(1)(ii)(G) of the Securities Exchange Act of 1934 (the "Act"). MHAM is a broker-dealer registered under Section 15 of the Act. MHAM and MHII are investment advisers registered under section 203 of the Investment Advisers Act of 1940.

MHAM and MHII are Delaware corporations whose business address is as follows:

1285 Avenue of the Americas
New York, NY 10019

The companies filing this joint Schedule 13G report beneficial ownership of the Class B Common Stock of A.O. Smith Corporation in the following amounts:

Company	Shares Owned Directly or through Managed Accounts	Shares Beneficially Owned
1. Mitchell Hutchins Institutional Investors Inc.	326,700	326,700
2. Mitchell Hutchins Asset Management Inc.	None	326,700

JOINT FILING AGREEMENT

Each of the undersigned persons hereby agrees and consents to this joint filing of Schedule 13G on such person s behalf, pursuant to section 13(d) and (g) of the Securities and Exchange Act of 1934, as amended, and the rules promulgated thereunder. Each of these persons is not responsible for the completeness or accuracy of the information concerning the other persons making this filing, unless such person knows or has reason to believe that such information is inaccurate.

Dated: February 13, 1996

Mitchell Hutchins Asset Management Inc.

Mitchell Hutchins Institutional Investors Inc.

By: /s/Michael Katz *

Michael Katz
Chief Financial Officer
& Senior Vice President

By: /s/Michael Katz *

Michael Katz
Chief Financial Officer
& Senior Vice President

* Signature affixed by Hiam Arfa pursuant to a power of attorney dated February 9, 1996 and incorporated by reference from Schedule 13G filed with the Securities and Exchange Commission by Mitchell Hutchins Asset Management Inc. et al. on February 13, 1996 with respect to Flowers Industries, Inc.

