

OMB APPROVAL	
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ANNUAL STATEMENT OF CHANGES IN BENEFICIAL OWNERSHIP

Filed pursuant to Section 16(a) of the Securities Exchange Act of 1934 or Section 30(h) of the Investment Company Act of 1940

- Check this box if no longer subject to Section 16. Form 4 or Form 5 obligations may continue. See Instruction 1(b).
- Form 3 Holdings Reported.
- Form 4 Transactions Reported.

1. Name and Address of Reporting Person* SMITH BRUCE M			2. Issuer Name and Ticker or Trading Symbol SMITH A O CORP [AOS]			5. Relationship of Reporting Person(s) to Issuer (Check all applicable) <input checked="" type="checkbox"/> Director 10% Owner Officer (give title below) Other (specify below)		
(Last) (First) (Middle) SMITH INVESTMENT COMPANY 11270 WEST PARK PLACE			3. Statement for Issuer's Fiscal Year Ended (Month/Day/Year) 12/31/2007					
(Street) MILWAUKEE WI 53224			4. If Amendment, Date of Original Filed (Month/Day/Year)			6. Individual or Joint/Group Filing (Check Applicable Line) <input checked="" type="checkbox"/> Form filed by One Reporting Person Form filed by More than One Reporting Person		
(City) (State) (Zip)								

Table I - Non-Derivative Securities Acquired, Disposed of, or Beneficially Owned

1. Title of Security (Instr. 3)	2. Transaction Date (Month/Day/Year)	2A. Deemed Execution Date, if any (Month/Day/Year)	3. Transaction Code (Instr. 8)	4. Securities Acquired (A) or Disposed Of (D) (Instr. 3, 4 and 5)			5. Amount of Securities Beneficially Owned at end of Issuer's Fiscal Year (Instr. 3 and 4)	6. Ownership Form: Direct (D) or Indirect (I) (Instr. 4)	7. Nature of Indirect Beneficial Ownership (Instr. 4)
				Amount	(A) or (D)	Price			
Common Stock							2,649	I	By Plan ⁽¹⁾
Common Stock	12/31/2007		G	171 ⁽²⁾	D	\$0	14,797	I	See footnote ⁽³⁾

Table II - Derivative Securities Acquired, Disposed of, or Beneficially Owned (e.g., puts, calls, warrants, options, convertible securities)

1. Title of Derivative Security (Instr. 3)	2. Conversion or Exercise Price of Derivative Security	3. Transaction Date (Month/Day/Year)	3A. Deemed Execution Date, if any (Month/Day/Year)	4. Transaction Code (Instr. 8)	5. Number of Derivative Securities Acquired (A) or Disposed of (D) (Instr. 3, 4 and 5)		6. Date Exercisable and Expiration Date (Month/Day/Year)		7. Title and Amount of Securities Underlying Derivative Security (Instr. 3 and 4)	8. Price of Derivative Security (Instr. 5)	9. Number of derivative Securities Beneficially Owned Following Reported Transaction(s) (Instr. 4)	10. Ownership Form: Direct (D) or Indirect (I) (Instr. 4)	11. Nature of Indirect Beneficial Ownership (Instr. 4)
					(A)	(D)	Date Exercisable	Expiration Date					
Phantom Stock	\$0						(4)	(4)	Common Stock	0 ⁽⁸⁾	4,554	D	
Class A Common Stock	\$0 ⁽⁵⁾	12/31/2007		G		882 ⁽²⁾	(6)	(7)	Common Stock	882	76,566	I	See footnote ⁽³⁾

Explanation of Responses:

1. Shares deferred under the A. O. Smith Corporation Directors' Deferred Compensation Plan.
2. Dispositions reported above represent proportionate interest in gift of 363 shares of Smith Investment Company ("SICO") common stock.
3. Represents holdings of SICO common Stock.
4. The Plan permits the participant/recipient to defer receipt of the award, and Mr. Smith has made a deferral.
5. 1 for 1
6. Convertible at any time.
7. None
8. No change

Remarks:

James F. Stern, Attorney-in-Fact for Bruce M. Smith 01/04/2007

** Signature of Reporting Person

Date

Reminder: Report on a separate line for each class of securities beneficially owned directly or indirectly.

* If the form is filed by more than one reporting person, see Instruction 4 (b)(v).

** Intentional misstatements or omissions of facts constitute Federal Criminal Violations See 18 U.S.C. 1001 and 15 U.S.C. 78ff(a).

Note: File three copies of this Form, one of which must be manually signed. If space is insufficient, see Instruction 6 for procedure.

Persons who respond to the collection of information contained in this form are not required to respond unless the form displays a currently valid OMB Number.

POWER OF ATTORNEY

Know all by these presents, that the undersigned revokes the Power of Attorney appointing W. David Romoser and in its place, hereby constitutes and appoints each of (1) execute for and on behalf of the undersigned, in the undersigned's capacity as an officer, director and/or more than 5% shareholder of A. O. Smith Corporation (1 execute for and on behalf of the undersigned, in the undersigned's capacity as an affiliate and/or holder of restricted stock of the Company, any and all forms, app: do and perform any and all acts for and on behalf of the undersigned that may be necessary or desirable to complete and execute any such Documents and timely file st take any other action of any type whatsoever in connection with the foregoing that, in the opinion of such attorney-in-fact, may be of benefit to, in the best intere The undersigned hereby grants to each such attorney-in-fact full power and authority to do and perform any and every act and thing whatsoever requisite, necessary or This Power of Attorney shall remain in full force and effect until the undersigned is no longer required to file Documents with respect to the undersigned's holdings: IN WITNESS WHEREOF, the undersigned has caused this Power of Attorney to be executed as of this 10th day of July, 2007.

/s/Bruce M. Smith

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