

**INITIAL STATEMENT OF BENEFICIAL OWNERSHIP OF SECURITIES**

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

OMB APPROVAL	
OMB Number:	3235-0104
Estimated average burden hours per response:	0.5

<b>1. Name and Address of Reporting Person*</b> <u>GREUBEL WILLIAM P</u> <hr/> (Last) (First) (Middle) <u>WABASH NATIONAL CORPORATION</u> <u>1000 SAGAMORE PARKWAY SOUTH</u> <hr/> (Street) <u>LAFAYETTE IN 47905</u> <hr/> (City) (State) (Zip)			<b>2. Date of Event Requiring Statement</b> (Month/Day/Year) <u>10/09/2006</u>	<b>3. Issuer Name and Ticker or Trading Symbol</b> <u>SMITH A O CORP [ AOS ]</u>
<b>4. Relationship of Reporting Person(s) to Issuer</b> (Check all applicable) <input checked="" type="checkbox"/> Director 10% Owner Officer (give title below) Other (specify below)		<b>5. If Amendment, Date of Original Filed (Month/Day/Year)</b>  <b>6. Individual or Joint/Group Filing (Check Applicable Line)</b> <input checked="" type="checkbox"/> Form filed by One Reporting Person Form filed by More than One Reporting Person		

**Table I - Non-Derivative Securities Beneficially Owned**

1. Title of Security (Instr. 4)	2. Amount of Securities Beneficially Owned (Instr. 4)	3. Ownership Form: Direct (D) or Indirect (I) (Instr. 5)	4. Nature of Indirect Beneficial Ownership (Instr. 5)
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**Table II - Derivative Securities Beneficially Owned**  
(e.g., puts, calls, warrants, options, convertible securities)

1. Title of Derivative Security (Instr. 4)	2. Date Exercisable and Expiration Date (Month/Day/Year)		3. Title and Amount of Securities Underlying Derivative Security (Instr. 4)	4. Conversion or Exercise Price of Derivative Security	5. Ownership Form: Direct (D) or Indirect (I) (Instr. 5)	6. Nature of Indirect Beneficial Ownership (Instr. 5)
	Date Exercisable	Expiration Date				

**Explanation of Responses:**

**Remarks:**

No securities are beneficially owned.

W David Romoser, Attorney-in-Fact for  
William P. Greubel

10/10/2006

\*\* 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 5 (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 hereby constitutes and appoints each of W. David Romoser and Kenneth J. Maciolek, signing singly, the undersigned?  
(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  
(2) 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,  
(3) 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 fi  
(4) 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 in  
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 20th day of September, 2006.

/s/ William P. Greubel

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