

SMITH A O CORP  
Form 8-K  
July 18, 2007

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# SECURITIES AND EXCHANGE COMMISSION

Washington, D.C. 20549

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## FORM 8-K

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### CURRENT REPORT

Pursuant to Section 13 or 15(d) of  
the Securities Exchange Act of 1934

Date of Report (Date of earliest event reported): July 18, 2007

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## A. O. Smith Corporation

(Exact name of registrant as specified in its charter)

**Delaware**  
(State or other jurisdiction

of incorporation)

**1-475**  
(Commission File Number)

**39-0619790**  
(IRS Employer

Identification No.)

**P.O. Box 245008, Milwaukee, Wisconsin 53224-9508**

(Address of principal executive offices, including zip code)

**(414) 359-4000**

(Registrant's telephone number)

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Check the appropriate box below if the Form 8-K filing is intended to simultaneously satisfy the filing obligation of the registrant under any of the following provisions (see General Instruction A.2. below):

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- .. Written communication pursuant to Rule 425 under the Securities Act (17 CFR 230.425)
  - .. Soliciting material pursuant to Rule 14a-12 under the Exchange Act (17 CFR 204.14a-12)
  - .. Pre-commencement communications pursuant to Rule 14d-2(b) under the Exchange Act (17 CFR 240.14d-2(b))
  - .. Pre-commencement communications pursuant to Rule 13-e4(c) under the Exchange Act (17 CFR 240.13e-4(c))
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Item 2.02. Results of Operations and Financial Condition

On July 18, 2007, A. O. Smith Corporation ( the Company ) issued a news release announcing the Company s second quarter earnings. A copy of the Company s news release is attached as Exhibit 99.1 to this Current Report on Form 8-K (this Current Report ) and is incorporated by reference herein.

Item 9.01. Financial Statements and Exhibits

The following exhibit is being filed herewith:

(99.1) News Release of A. O. Smith Corporation, dated July 18, 2007.

**SIGNATURES**

Pursuant to the requirements of the Securities Exchange Act of 1934, the Registrant has duly caused this report to be signed on its behalf by the undersigned hereunto duly authorized.

**A. O. SMITH CORPORATION**

Date: July 18, 2007

By: /s/ Terry M. Murphy  
Terry M. Murphy

Executive Vice President and Chief Financial Officer

**A. O. SMITH CORPORATION**

Exhibit Index to Current Report on Form 8-K Dated July 18, 2007.

<b>Exhibit Number</b>	<b>Description</b>
99.1	News Release of A. O. Smith Corporation, dated July 18, 2007