SMITH A O CORP Form 4 April 28, 2006

FORM 4

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

OMB APPROVAL OMB

3235-0287 Number: January 31, Expires:

2005

STATEMENT OF CHANGES IN BENEFICIAL OWNERSHIP OF **SECURITIES**

Estimated average burden hours per response... 0.5

Form 4 or Form 5 obligations may continue. See Instruction

Check this box

if no longer

subject to

Section 16.

Filed pursuant to Section 16(a) of the Securities Exchange Act of 1934, Section 17(a) of the Public Utility Holding Company Act of 1935 or Section

30(h) of the Investment Company Act of 1940

1(b).

(Print or Type Responses)

1. Name and Address of Reporting Person ** MASSA RONALD E			2. Issuer Name and Ticker or Trading Symbol	5. Relationship of Reporting Person(s) to Issuer		
(Last)	(First)	(Middle)	SMITH A O CORP [AOS] 3. Date of Earliest Transaction	(Check all applicable)		
A. O. SMITI CORPORAT PARK PLACE	Η ΓΙΟΝ, 1127	,	(Month/Day/Year) 04/27/2006	Director 10% Owner Officer (give title Other (specify below) Senior Vice President		
	(Street)		4. If Amendment, Date Original Filed(Month/Day/Year)	6. Individual or Joint/Group Filing(Check Applicable Line) _X_ Form filed by One Reporting Person		
NATE STATES	EE WII 520	12.4		Form filed by More than One Reporting		

MILWAUKEE, WI 53224

Table I - No	n-Derivative Securities Acq	uired, Disposed	of, or Beneficial	ly Owned
3.	4. Securities Acquired	5. Amount of	6. Ownership	7. Nature

Person

(City)	(State)	(Zip) Tabl	e I - Non-D	Derivative	Secur	rities Acq	uired, Disposed of	f, or Beneficial	ly 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)	(A)		5. Amount of Securities Beneficially Owned Following Reported Transaction(s)	6. Ownership Form: Direct (D) or Indirect (I) (Instr. 4)	7. Nature of Indirect Beneficial Ownership (Instr. 4)	
			Code V	Amount	or (D)	Price	(Instr. 3 and 4)		
Common Stock	04/27/2006		S	200	D	\$ 46.76	29,806	D	
Common Stock	04/27/2006		S	900	D	\$ 46.77	28,906	D	
Common Stock	04/27/2006		S	200	D	\$ 46.78	28,706	D	
Common Stock	04/27/2006		S	200	D	\$ 46.79	28,506	D	
Common Stock	04/27/2006		S	400	D	\$ 46.8	28,106	D	

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Common Stock	04/27/2006	S	100	D	\$ 46.84	28,006	D
Common Stock	04/27/2006	S	400	D	\$ 46.85	27,606	D

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

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 control number.

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9. Nu Deriv Secur Bene Own Follo Repo Trans

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. onNumber of Derivative Securities Acquired (A) or Disposed of (D) (Instr. 3, 4, and 5)		ate	7. Titl Amou Under Secur (Instr.	int of lying	8. Price o Derivativ Security (Instr. 5)
				Code V	(A) (D)	Date Exercisable	Expiration Date	Title	Amount or Number of Shares	

Reporting Owners

Reporting Owner Name / Address	Relationships					
	Director	10% Owner	Officer	Other		
MASSA RONALD E A. O. SMITH CORPORATION 11270 WEST PARK PLACE MILWAUKEE, WI 53224			Senior Vice President			

Signatures

W. David Romoser, Attorney-in-Fact for Ronald E. Massa

04/28/2006

**Signature of Reporting Person Date

Explanation of Responses:

- * 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.

Reporting Owners 2

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