Instruction 1(b)

## FORM 4

Check this box if no longer subject to Section 16. Form 4 or Form 5 obligations may continue. See

## **UNITED STATES SECURITIES AND EXCHANGE COMMISSION**

**OMB APPROVAL** Estimated average burden hours per response: 0.5

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

| 1. Name and Address of Reporting Person*  SMITH BRUCE M |   |  |  |                                 |                              | 2. Issuer Name and Ticker or Trading Symbol SMITH A O CORP [ AOS ] |   |     |   |       |  |                 |  | eck all applic  X Directo   | ,  |    | on(s) to Iss   |  |  |
|---|---|--|--|---------------------------------|------------------------------|--|---|-----|---|-------|--|-----------------|--|---|--|----|--|--|--|
| (Last) (First) (Middle) SMITH INVESTMENT COMPANY        |   |  |  |                                 |                              | 3. Date of Earliest Transaction (Month/Day/Year) 04/14/2008        |   |     |   |       |  |                 |  | Officer<br>below)   | (give title  |    | Other (s<br>below)   | specify  |  |
| 11270 WEST PARK PLACE                                   |   |  |  |                                 |                              | 4. If Amendment, Date of Original Filed (Month/Day/Year)           |   |     |   |       |  |                 |  | 6. Individual or Joint/Group Filing (Check Applicable Line)                         |  |    |  |  |  |
| (Street) MILWAUKEE WI 53224                             |   |  |  |                                 |                              |  |   |     |   |       |  |                 |  | X Form filed by One Reporting Person  Form filed by More than One Reporting  Person |  |    |  |  |  |
| (City)  | (S  | tate)                                      | (Zip)  |                                 |                              |  |   |     |   |       |  |                 |  |   |  |    |  |  |  |
|   |   | Tal  | ole I - No                                     | n-Deri                          | vativ                        | e Se   | curities  | Acc | quired,                                 | , Dis | posed o  | f, or Ber       | neficiall                              | y Owned   |  |    |  |  |  |
|   |   |  |  | 2. Transaction Date (Month/Day/ |                              | ear)   | 2A. Deemed<br>Execution Date,<br>if any<br>(Month/Day/Year) |     | 3.<br>Transaction<br>Code (Instr.<br>8) |       | 4. Securities Acquired (A)<br>Disposed Of (D) (Instr. 3, 4<br>5) |                 |  | 5. Amoun<br>Securities<br>Beneficia<br>Owned Fo                                     | Form   |    | Direct Ir<br>Indirect B<br>tr. 4) C                                      | 7. Nature of Indirect Beneficial Ownership                         |  |
|   |   |  |  |                                 |                              |  |   |     | Code                                    | v     | Amount   | (A) or<br>(D)   | Price                                  | Reported<br>Transacti<br>(Instr. 3 a  | on(s)<br>nd 4)   |    | "  | nstr. 4)   |  |
| Common Stock  |   |  |  |                                 |                              |  |   |     |   |       |  |                 |  | 2,6   | 49   |    | I E  | By Plan <sup>(1)</sup>   |  |
| Common Stock  |   |  |  |                                 |                              |  |   |     |   |       |  |                 | 14,7                                   | 797   |  |    | ee<br>ootnote <sup>(2)</sup>   |  |  |
|   |   |  | Table II -                                     |                                 |                              |  |   |     |   |       | osed of,<br>convertil  |                 |  | Owned   |  |    |  |  |  |
| 1. Title of<br>Derivative<br>Security<br>(Instr. 3)     | 2.<br>Conversion<br>or Exercise<br>Price of<br>Derivative<br>Security | 3. Transaction<br>Date<br>(Month/Day/Year) | 3A. Deeme<br>Execution<br>if any<br>(Month/Day | Date,                           | 4.<br>Transa<br>Code (<br>8) |  | Derivative  |     | 6. Date I<br>Expiration<br>(Month/I     | on Da |  |                 | f<br>g<br>Security                     | 8. Price of<br>Derivative<br>Security<br>(Instr. 5)                                 | 9. Number of<br>derivative<br>Securities<br>Beneficially<br>Owned<br>Following<br>Reported<br>Transaction(s)<br>(Instr. 4) |    | 10.<br>Ownership<br>Form:<br>Direct (D)<br>or Indirect<br>(I) (Instr. 4) | 11. Nature<br>of Indirect<br>Beneficial<br>Ownership<br>(Instr. 4) |  |
|   |   |  |  |                                 | Code                         | v  | (A) (D)   |     |   |       | Expiration<br>Date   | Title           | Amount<br>or<br>Number<br>of<br>Shares |   |  |    |  |  |  |
| Phantom<br>Stock  | \$31.16   | 04/14/2008                                 |  |                                 | A                            |  | 1,926 <sup>(3)</sup>  |     | (4)                                     |       | (4)  | Common<br>Stock | 1,926                                  | \$0   | 6,48   | 80 | D  |  |  |
| Class A<br>Common                                       | \$0 <sup>(5)</sup>  |  |  |                                 |                              |  |   |     | (6)                                     |       | (7)  | Common<br>Stock | 0(8)                                   |   | 76,5   | 66 | I  | See<br>footnote <sup>(2)</sup>                                     |  |

## **Explanation of Responses:**

- 1. Shares deferred under the A. O. Smith Corporation Directors' Deferred Compensation Plan.
- 2. Represents holdings of Smith Investment Company common stock.
- 3. Payment of portion of retainer in phantom stock under the A. O. Smith Corporation Directors' Compensation Plan.
- 4. The Plan (See Footnote #3) 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

04/16/2008

\*\* 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.

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