

SECURITIES AND EXCHANGE COMMISSION

Washington, D.C. 20549

SCHEDULE 13G

Under the Securities Exchange Act of 1934

A fee is being paid with this statement.

Name of

Issuer: SMITH A.O. CORP

Title of Class

of Securities: Common Stock

CUSIP Number: 831865209

1) NAME OF I.R.S. IDENTIFICATION NO. OF REPORTING PERSON

The Prudential Insurance Company of America 22-1211670

2) MEMBER OF A GROUP: (a) N/A
(b) N/A

3) SEC USE ONLY:

4) PLACE OF ORGANIZATION: A mutual insurance company organized
under the laws of the State of New Jersey

NUMBERS OF SHARES BENEFICIALLY OWNED BY REPORTING PERSON WITH:

5) Sole Voting Power:	471,900	See Exhibit A
6) Shared Voting Power:	495,800	See Exhibit A
7) Sole Dispositive Power:	471,900	See Exhibit A
8) Shared Dispositive Power:	499,700	See Exhibit A

9) AGGREGATE AMOUNT BENEFICIALLY OWNED: 971,600 See Exhibit A

10) AGGREGATE AMOUNT IN ROW (9) EXCLUDES SHARES: N/A

11) PERCENT OF CLASS REPRESENTED BY AMOUNT IN ROW (9): 6.5See Exhibit A

12) TYPE OF REPORTING PERSON: BD, IC, IA

ITEM 1(a). NAME OF ISSUER:

SMITH A.O. CORP

ITEM 1(b). ADDRESS OF ISSUER'S EXECUTIVE OFFICES:

11270 W. Park Place
Suite 1200
Milwaukee, WI 53224

ITEM 2(a). NAME OF PERSON FILING:

The Prudential Insurance Company of America

ITEM 2(b). ADDRESS OF PRINCIPAL BUSINESS OFFICE:

Prudential Plaza
Newark, New Jersey 07102-3777

ITEM 2(c). CITIZENSHIP:

A mutual insurance company organized under the laws

of the State of New Jersey

ITEM 2(d). TITLE OF CLASS SECURITIES:

Common Stock

ITEM 2(e). CUSIP NUMBER:

831865209

ITEM 3. The Person filing this statement is an Insurance Company as defined in Section 3(a)(19) of the Securities Exchange Act of 1934, a Broker-Dealer registered under Section 15 of that Act and an Investment Adviser registered under Section 203 of the Investment Advisers Act of 1940.

ITEM 4. OWNERSHIP:

(a) Number of Shares
Beneficially Owned: 971,600 See Exhibit A

(b) Percent of Class: 6.5 See Exhibit A

(c) Powers	Number Of Shares	
----- Sole power to vote or to direct the vote	471,900	See Exhibit A
Shared power to vote or to direct the vote	495,800	See Exhibit A
Sole power to dispose or to direct disposition	471,900	See Exhibit A
Shared power to dispose or to direct disposition	499,700	See Exhibit A

ITEM 5. OWNERSHIP OF 5% OR LESS OF A CLASS:

Not Applicable

ITEM 6. OWNERSHIP OF MORE THAN 5% ON BEHALF OF ANOTHER PERSON:

See Exhibit A

ITEM 7. IDENTIFICATION AND CLASSIFICATION OF THE SUBSIDIARY WHICH ACQUIRED THE SECURITY BEING REPORTED ON BY THE ULTIMATE PARENT COMPANY:

Not Applicable

ITEM 8. IDENTIFICATION AND CLASSIFICATION OF MEMBERS OF THE GROUP:

Not Applicable

ITEM 9. NOTICE OF DISSOLUTION OF GROUP:

Not Applicable

ITEM 10. CERTIFICATION:

By signing below, The Prudential Insurance Company of America certifies that, to the best of its knowledge and belief, the securities referred to above were acquired in the ordinary course of business and were not acquired for the purpose of and do not have the effect of changing or influencing the control of the issuer of such securities and were not acquired in connection with or as a participant in any transaction having such purpose or effect.

The filing of this statement should not be construed as an admission that Prudential is, for purposes of Sections 13(d) or 13(g) of the Securities Exchange Act of 1934, the beneficial owner

of such shares.

SIGNATURE

After reasonable inquiry and to the best of its knowledge and belief, The Prudential Insurance Company of America certifies that the information set forth in this statement is true, complete and correct.

THE PRUDENTIAL INSURANCE COMPANY OF AMERICA

By: Derek D. Burke
Director, Securities Law Compliance

Date: February 14, 1996

As of: December 31, 1995

Exhibit A

ITEM 6. OWNERSHIP OF MORE THAN 5% ON BEHALF OF ANOTHER PERSON:

The Prudential Insurance Company of America ("Prudential") presently holds 76,100 shares of Issuer's common stock for the benefit of its general account.

In addition, Prudential may have direct or indirect voting and/or investment discretion over 895,500 shares which are held for the benefit of its clients by its separate accounts, externally managed accounts, registered investment companies, subsidiaries and/or other affiliates. Prudential is reporting the combined holdings of these entities for the purpose of administrative convenience.

These shares were acquired in the ordinary course of business, and not with the purpose or effect of changing or influencing control of the Issuer. The filing of this statement should not be construed as an admission that Prudential is, for the purposes of Sections 13 or 16 of the Securities Exchange Act of 1934, the beneficial owner of these shares.

