FORM 4

Check this box if no longer subject to Section 16. Form 4 or Form 5 obligations may continue. See Instruction 1(b).

UNITED STATES SECURITIES AND EXCHANGE COMMISSION

Washington, D.C. 20549

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

Name and Address of Reporting Person* Petrarca Mark A					2. Issuer Name and Ticker or Trading Symbol SMITH A O CORP [AOS]									Check	all app	licable)		ssuer Owner (specify	
(Last) (First) (Middle) A. O. SMITH CORPORATION 11270 WEST PARK PLACE						3. Date of Earliest Transaction (Month/Day/Year) 02/26/2008									X	belov	v)	belo es H.R. &	v) .
(Street) MILWAU (City)	JKEE W	п 5	53224 Zip)		4. If	4. If Amendment, Date of Original Filed (Month/Day/Year)								. Indivine)	<i>'</i>				
	Table I - Non-Derivative Securities Acquired, Disposed of, or Beneficially Owned																		
1. Title of Security (Instr. 3) 2. Transac Date (Month/Date)						Execution Date,		Transaction Disposed Code (Instr. 5)			ities Acquired (A) d Of (D) (Instr. 3, 4			4 and S		ount of ties cially d Following	6. Ownership Form: Direct (D) or Indirect (I) (Instr. 4)	7. Nature of Indirect Beneficial Ownership (Instr. 4)	
										v	Amount		(A) or (D)	Price	•	Reported Transaction(s) (Instr. 3 and 4)			(1130.4)
Common Stock 02.				02/26	02/26/2008				S		0.774		D	\$36.		95 3,227(1)		D	
	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 (Instr. 3) 3. Transaction Date (Month/Day/Year) (Month/Day/Year) (Month/Day/Year)				Date,	4. Transaction Code (Instr. 8)		of		6. Date Exercisable and Expiration Date (Month/Day/Year)			7. Title and Amount of Securities Underlying Derivative Security (Instr. and 4)				vative (urity : : : : : : : : : : : : : : : : : : :	9. Number of derivative Securities Beneficially Owned Following Reported Transaction(s (Instr. 4)	Ownership Form: Direct (D) or Indirect (I) (Instr. 4)	11. Nature of Indirect Beneficial Ownership (Instr. 4)
					Code	v	(A)		Date Exercisal		Expiration Date	Title	of	nber ares					

Explanation of Responses:

1. Column 5 of Table 1 includes 1.045 shares of Common Stock acquired through automatic reinvestment of quarterly dividends under the A. O. Smith Corporation Dividend Reinvestment Plan ("Plan"). On February 26, 2008, Mark Petrarca ended his participation in this Plan and the fractional shares were sold.

Remarks:

James F. Stern, Attorney-in-Fact for Mark A. Petrarca

02/27/2008

** 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.

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.