SECURITIES AND EXCHANGE COMMISSION

	Washington, D	.C. 20549	
	FORM	8-K	
CURRENT REPORT			
Pursuant to Section 13 or 15(d) of the Securities Exchange Act of 1934			
(Date of Report Date of earliest vent reported):	July 13, 2004	
A. O. Smith Corporation			
(Exact name of registrant as specified in its charter)			
Delaware	1-47	5	39-0619790
(State or Other Jurisdiction of Incorporation)	(Commission Number		(I.R.S. Employer Identification No.)

(414) 359-4000 (Registrant's telephone number, including area code)

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

(Address of principal executive offices, including zip code)

Item 5. Other Events and Regulation FD Disclosure

On July 13, 2004, A. O. Smith Corporation ("the Company") issued a news release declaring an increased quarterly dividend and announcing judgment in the dip tube trial. A copy of the Company's news release is attached as Exhibit 99 to this Current Report on Form 8-K (this "Current Report") and is incorporated by reference herein.

Item 7. Financial Statements and Exhibits

Date: July 13, 2004

99 News Release of A. O. Smith Corporation, dated July 13, 2004.

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

By: <u>/s/ W. David Romoser</u>
W. David Romoser
Vice President, General Counsel
and Secretary

A. O. Smith Corporation

Exhibit Index to Current Report on Form 8-K Dated July 13, 2004 $\,$

Exhibit

Description

Number (99) News Release of A. O. Smith Corporation, dated July 13, 2004

A. O. SMITH CORPORATON

NEWS RELEASE For further information contact:

MEDIA INQUIRIES: Edward J. O'Connor 414-359-4100 ANALYST/INVESTOR INQUIRIES: Craig Watson 414-359-4009 A. O. Smith Corporation P.O. Box 245008 Milwaukee, WI 53224-9508 414-359-4000 NYSE: AOS

FOR IMMEDIATE RELEASE July 13, 2004

A. O. Smith increases quarterly dividend; announces judgment in dip tube trial

Milwaukee, Wis.--Directors of A. O. Smith Corporation (AOS-NYSE) today announced a \$.01 increase in the company's quarterly cash dividend to a rate of \$.16 per share.

The increased dividend will apply to both Common Stock and Class A Common Stock and is payable on Aug. 16 to shareholders of record July 30.

A judge in the Civil District Court for the Parish of Orleans (New Orleans), La., late last week entered a partial judgment in favor of A. O. Smith Corporation, its State Industries, Inc. subsidiary, and four other water heater manufacturers.

The jury's verdict in favor of the manufacturers totaled \$19 million. However, because the 12-person jury was one vote short of the required nine votes to reach a verdict on some of the remaining liability claims against Perfection Corporation, \$77 million of additional damages awarded will be the subject of a partial new trial.

Perfection Corporation of Madison, Ohio, supplied defective dip tubes to the water heater manufacturers during a period from August 1993 to October 1996. Appeals from the court's judgment are likely. The company continues to expect that all or a substantial portion of its dip tube costs will be recovered through this action or other avenues.