

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

Mail Stop 3030

June 22, 2010

Mr. Terry M. Murphy Executive Vice President and Chief Financial Officer A. O. Smith Corporation 11270 West Park Place Milwaukee, Wisconsin 53224

> Re: A. O. Smith Corporation Form 10-K for the year ended December 31, 2009

> > Filed February 26, 2010

File No. 1-00475

Dear Mr. Murphy:

We have completed our review of your filings and do not have any further comments at this time.

Sincerely,

Kevin L. Vaughn Accounting Branch Chief