

SECURITIES AND EXCHANGE COMMISSION
Washington, D.C. 20549

FORM S-8
REGISTRATION STATEMENT
Under
THE SECURITIES ACT OF 1933

A. O. SMITH CORPORATION
(Exact name of registrant as specified in its charter)

Delaware
(State or other jurisdiction of
incorporation or organization)

39-0619790
(I.R.S. Employer
Identification No.)

P.O. Box 245009
Milwaukee, Wisconsin
(Address of principal executive offices)

53224-9509
(Zip Code)

A.O. Smith Corporation Long-Term Executive Incentive Compensation Plan
(Full title of the plan)

W. David Romoser, Esq.
Vice President, General Counsel
and Secretary
A.O. Smith Corporation
P.O. Box 245009
Milwaukee, Wisconsin 53224-9509
(414) 359-4137
(Name, address and telephone number,
including area code, of agent for service)

Copy to:

Patrick G. Quick, Esq.
Foley & Lardner
777 East Wisconsin Avenue
Milwaukee, Wisconsin 53202
(414) 271-2400

CALCULATION OF REGISTRATION FEE

Title of Securities to be Registered	Amount to be Registered(1)	Proposed Maximum Offering Price Per Share	Proposed Maximum Aggregate Offering Price	Amount of Registration Fee
Common Stock, \$1 par value	1,500,000 shares	\$19.90625(2)	\$29,859,375.00(2)	\$7,882.88

(1) Pursuant to Rule 416(a) under the Securities Act of 1933, this Registration Statement also covers an indeterminate number of additional shares of Common Stock that may become issuable as a result of stock splits, stock dividends, or similar transactions pursuant to the anti-dilution provisions of the Long-Term Executive Incentive Compensation Plan.

(2) Estimated pursuant to Rule 457(c) under the Securities Act of 1933 solely for the purpose of calculating the registration fee based on the average of the high and low prices for A. O. Smith Corporation Common Stock on the New York Stock Exchange consolidated reporting system on December 7, 1999.

PART I

INFORMATION REQUIRED IN THE SECTION 10(a) PROSPECTUS

The document or documents containing the information specified in Part I are not required to be filed with the Securities and Exchange Commission (the "Commission") as part of this Form S-8 Registration Statement.

PART II

INFORMATION REQUIRED IN THE REGISTRATION STATEMENT

Item 3. Incorporation of Documents by Reference.

The following documents filed with the Commission by A. O. Smith Corporation (the "Company") are hereby incorporated herein by reference:

1. The Company's Annual Report on Form 10-K for the fiscal year ended December 31, 1998.

2. The Company's Quarterly Reports on Form 10-Q for the quarters ended March 31, 1999; June 30, 1999; and September 30, 1999.

3. All other reports filed by the Company since December 31, 1998 pursuant to Section 13(a) or 15 (d) of the Securities Exchange Act of 1934, as amended.

4. The description of the Company's Common Stock contained in Item 4 of the Company's Registration Statement on Form 8-A, filed December 9, 1994, including any amendment or report filed for the purpose of updating such description.

All documents subsequently filed by the Company pursuant to Sections 13(a), 13(c), 14 or 15(d) of the Securities Exchange Act of 1934, as amended, after the date of filing of this Registration Statement and prior to such time as the Company files a post-effective amendment to this Registration Statement which indicates that all securities offered hereby have been sold or which deregisters all securities then remaining unsold shall be deemed to be incorporated by reference in this Registration Statement and to be a part hereof from the date of filing of such documents.

Item 4. Description of Securities.

Not applicable.

Item 5. Interests of Named Experts and Counsel.

None.

Item 6. Indemnification of Directors and Officers.

Under the provisions of Section 145 of the Delaware General Corporation Law, the Company is required to indemnify any present or former officer or director against expenses arising out of legal proceedings in which the director or officer becomes involved by reason of being a director or officer if the director or officer is successful in the defense of such proceedings. Section 145 also provides that the Company may indemnify a director or officer in connection with a proceeding in which he is not successful in defending if it is determined that he acted in good faith and in a manner reasonably believed to be in or not opposed to the best interests of the Company or, in the case of a criminal action, if it is determined that he had no reasonable cause to believe his conduct was unlawful. Liabilities for which a director or officer may be indemnified include amounts paid in satisfaction of settlements, judgments, fines and other expenses (including attorneys' fees incurred in connection with such proceedings). In a stockholder derivative action, no indemnification may be paid in respect of any claim, issue or matter as to which the director or officer has been adjudged to be liable to the Company (except for expenses allowed by a court).

Under the provisions of Article VII of the Company's By-Laws and individual indemnity agreements between the Company and its directors and certain of its officers, the Company is required to indemnify officers or directors to a greater extent than under the current provisions of Section 145 of the Delaware General Corporation Law. Except with respect to stockholder derivative actions, the By-Law provisions and the indemnity agreements generally state that the director or officer will be indemnified against expenses, amounts paid in settlement and judgments, fines, penalties and/or other amounts incurred with respect to any threatened, pending or completed proceeding (including, without limitation, proceedings brought under and/or predicated upon the Securities Act of 1933 and/or the Securities Exchange Act of 1934); provided that (i) such individual did not engage in criminal, fraudulent or intentional misconduct in the performance of his duties to the Company; (ii) with respect to criminal actions, such individual had no reasonable cause to believe his conduct was unlawful; and (iii) with respect to securities law actions, such individual acted in good faith and in a manner he reasonably believed to be in or not opposed to the best interests of the Company and its stockholders.

The foregoing standards also apply with respect to the indemnification of expenses incurred in a stockholder derivative suit. However, in order for a director or officer to be indemnified for settlement amounts or judgments incurred in a derivative suit, it also must be determined that (i) such individual has not breached his duty of loyalty to the Company or its stockholders; (ii) has not committed acts or omissions in bad faith or which involve intentional misconduct or a knowing violation of the law; (iii) has not engaged in any willful or negligent conduct in paying dividends or repurchasing stock of the Company out of other than lawfully available funds; and (iv) has not derived an improper personal benefit from the subject transaction.

In addition, with respect to the indemnification of settlement amounts in any type of action, such settlement must be determined to be in the best interests of the Company and its stockholders and not to be materially unreasonable in amount.

The Company maintains insurance policies that provide coverage to its directors and officers against certain liabilities.

Item 7. Exemption from Registration Claimed.

Not applicable.

Item 8. Exhibits.

The exhibits filed herewith or incorporated herein by reference are set forth in the attached Exhibit Index.

Item 9. Undertakings.

(a) The undersigned Registrant hereby undertakes:

(1) To file, during any period in which offers or sales are being made, a post-effective amendment to this Registration Statement:

(i) To include any prospectus required by Section 10(a)(3) of the Securities Act of 1933;

(ii) To reflect in the prospectus any facts or events arising after the effective date of the Registration Statement (or the most recent post-effective amendment thereof) which, individually or in the aggregate, represent a fundamental change in the information set forth in the Registration Statement;

(iii) To include any material information with respect to the plan of distribution not previously disclosed in the Registration Statement or any material change to such information in the Registration Statement;

provided, however, that paragraphs (a)(1)(i) and (a)(1)(ii) do not apply if the information required to be included in a post-effective amendment by those paragraphs is contained in periodic reports filed with or furnished to the Securities and Exchange Commission by the Registrant pursuant to Section 13 or Section 15(d) of the Securities Exchange Act of 1934 that are incorporated by reference in the Registration Statement.

(2) That, for the purpose of determining any liability under the Securities Act of 1933, each such post-effective amendment shall be deemed to be a new registration statement relating to the securities offered herein, and the offering of such securities at that time shall be deemed to be the initial bona fide offering thereof.

(3) To remove from registration by means of a post-effective amendment any of the securities being registered which remain unsold at the termination of the offering.

(b) The undersigned Registrant hereby undertakes that, for purposes of determining any liability under the Securities Act of 1933, each filing of the Registrant's annual report pursuant to Section 13(a) or Section 15(d) of the Securities Exchange Act of 1934 that is incorporated by reference in this Registration Statement shall be deemed to be a new registration statement relating to the securities offered herein, and the offering of such securities at that time shall be deemed to be the initial bona fide offering thereof.

(c) Insofar as indemnification for liabilities arising under the Securities Act of 1933 may be permitted to directors, officers and controlling persons of the Registrant pursuant to the foregoing provisions, or otherwise, the Registrant has been advised that in the opinion of the Securities and Exchange Commission such indemnification is against public policy as expressed in the Act and is, therefore, unenforceable. In the event that a claim for indemnification against such liabilities (other than the payment by the Registrant of expenses incurred or paid by a director, officer or controlling person of the Registrant in the successful defense of any action, suit or proceeding) is asserted by such director, officer or controlling person in connection with the securities being registered, the Registrant will, unless in the opinion of its counsel the matter has been settled by controlling precedent, submit to a court of appropriate jurisdiction the question whether such indemnification by it is against public policy as expressed in the Act and will be governed by the final adjudication of such issue.

SIGNATURES

Pursuant to the requirements of the Securities Act of 1933, the Registrant certifies that it has reasonable grounds to believe that it meets all of the requirements for filing on Form S-8 and has duly caused this Registration Statement to be signed on its behalf by the undersigned, thereunto duly authorized, in the City of Milwaukee, State of Wisconsin, on this 7th day of December, 1999.

A. O. SMITH CORPORATION

By: /s/Robert J. O'Toole

 Robert J. O'Toole
 Chairman, President and
 Chief Executive Officer

Pursuant to the requirements of the Securities Act of 1933, this Registration Statement has been signed by the following persons in the capacities and on the dates indicated. Each person whose signature appears below constitutes and appoints Robert J. O'Toole, Glen R. Bomberger, John J. Kita and W. David Romoser, and each of them individually, his or her attorneys-in-fact and agents, with full power of substitution and resubstitution for him or her and in his or her name, place and stead, in any and all capacities, to sign any and all amendments (including post-effective amendments) to this Registration Statement and to file the same, with all exhibits thereto, and other documents in connection therewith, with the Securities and Exchange Commission, granting unto said attorneys-in-fact and agents, and each of them, full power and authority to do and perform each and every act and thing requisite and necessary to be done in connection therewith, as fully to all intents and purposes as he or she might or could do in person, hereby ratifying and confirming all that said attorneys-in-fact and agents, or any of them, or their or his substitute or substitutes, may lawfully do or cause to be done by virtue hereof.

Signature -----	Title -----	Date -----
/s/Robert J. O'Toole ----- Robert J. O'Toole	Chairman, President, Chief Executive Officer and Director (Principal Executive Officer)	December 7, 1999
/s/Glen R. Bomberger ----- Glen R. Bomberger	Executive Vice President, Chief Financial Officer and Director (Principal Financial Officer)	December 7, 1999
/s/John J. Kita ----- John J. Kita	Vice President, Treasurer and Controller (Principal Accounting Officer)	December 7, 1999

Signature

Title

Date

/s/Tom H. Barrett Director

Tom H. Barrett

December 7, 1999

/s/William F. Buehler Director

William F. Buehler

December 7, 1999

/s/Kathleen J. Hempel Director

Kathleen J. Hempel

December 7, 1999

/s/Robert N. Pokelwaldt Director

Robert N. Pokelwaldt

December 7, 1999

_____ Director
Agnar Pytte

_____, 1999

/s/Arthur O. Smith Director

Arthur O. Smith

December 7, 1999

/s/Bruce M. Smith Director

Bruce M. Smith

December 7, 1999

EXHIBIT INDEX

Exhibit Number -----	Exhibit Description -----
(4.1)	A. O. Smith Corporation Long-Term Executive Incentive Compensation Plan.
(4.2)	Restated Certificate of Incorporation of A. O. Smith Corporation (incorporated by reference to Exhibit 3(i) to the Company's Annual Report on Form 10-K for the year ended December 31, 1995 (File No. 1-475)).
(5)	Opinion of W. David Romoser.
(23.1)	Consent of Ernst & Young LLP.
(23.2)	Consent of W. David Romoser (contained in Exhibit 5).
(24)	Power of Attorney (contained on the signature page hereto).

[GRAPHIC OMITTED]

A.O. SMITH CORPORATION

A. O. SMITH CORPORATION
LONG-TERM EXECUTIVE INCENTIVE COMPENSATION PLAN

1. Purpose

The purpose of the A. O. Smith Corporation Long-Term Executive Incentive Compensation Plan ("Plan") is to induce key employees to remain in the employ of A. O. Smith Corporation ("Company") or Subsidiaries or Affiliates of the Company, and to encourage such employees to secure or increase on reasonable terms their stock ownership in the Company. The Board of Directors of the Company believes the Plan will (1) attract and retain executive personnel possessing outstanding ability; (2) motivate executive personnel, by means of growth related incentive, to achieve long-range growth goals; (3) provide incentive compensation opportunities which are competitive with those of other major corporations; and (4) further the identity of interest of participants with those of the corporation's stockholders through opportunities for increased stock ownership.

2. Effective Date and Term of the Plan

The Plan shall have a term of ten years from and after January 1, 1999, subject to approval by the stockholders of the Company. The Plan supersedes and replaces, on the effective date, the A. O. Smith Corporation 1990 Long-Term Executive Incentive Compensation Plan. The Board of Directors, without further approval of the stockholders may terminate the Plan at any time but no termination shall, without the Participant's consent, alter or impair any of the rights under any option theretofore granted to him under the Plan.

3. Definitions

(a) Affiliate: Means any corporation in which the Company has 50 percent or less ownership.

(b) Awards: Means the awards granted by the Committee under the Plan.

(c) Board of Directors: Means the Board of Directors of the Company.

(d) Committee: Means the Committee referred to in Section 4 hereof.

(e) Common Stock: Means the Common Stock, par value \$1 per share, of the Company.

(f) Disability Date: Means the date on which a participant becomes eligible for disability benefits from the A. O. Smith Retirement Plan or such similar or successor plan.

(g) Outside, Non-Employee Director: Means any director who at the time of acting, meets the qualification requirements for a Non-Employee Director as defined in Rule 16b-3(b)(3) of the Securities Exchange Act of 1934 and the qualification requirements for an Outside Director as defined in Section 1.162-27(e)(3) of the regulations under Section 162(m) of the Internal Revenue Code.

(h) Employee: Means any full time managerial, administrative or professional employee (including any officer or director who is such an employee) of the Company, or any of its Subsidiaries or Affiliates.

(i) Fair Market Value: Means the market value of the Common Stock as reasonably determined by the Committee on the date the option is granted.

(j) Normal Retirement Date: Shall have the meaning set forth in the A. O. Smith Retirement Plan.

(k) Operating Unit: Means any division of the Company, or any Subsidiary or any Affiliate, which is designated by the Committee to constitute an Operating Unit.

(l) Participant: Means an Employee who is selected by the Committee to

participate in the Plan.

(m) Subsidiary: Means any corporation in which the Company has more than 50 percent of the ownership.

(n) Plan Year: Means the twelve months ending December 31st.

4. Administration

The Plan shall be administered by a committee which shall consist of not less than two (2) members of the Board of Directors of the Company, each of whom is an Outside, Non-Employee Director. The Committee shall be appointed from time to time by the Board of Directors which may from time to time appoint members of the Committee in substitution for members previously appointed and may fill vacancies, however caused, in the Committee. A majority of its members shall constitute a quorum. All determinations of the Committee shall be made by a majority of its members. Any decision or determination reduced to writing and signed by all of the members shall be fully as effective as if it had been made by a majority vote at a meeting duly called and held. The Committee is expressly authorized to hold Committee meetings by means of conference telephone or similar communications equipment by means of which all persons participating in the meeting can hear each other. The Committee shall have sole and

complete authority to adopt, alter and repeal such administrative rules, regulations and practices governing the operation of the Plan as it shall from time to time deem advisable and to interpret the terms and conditions of the Plan.

5. Eligibility

Employees who, in the opinion of the Committee, are key employees and have demonstrated a capacity for contributing in a substantial measure to the successful performance of the Company shall be eligible to be granted options to purchase shares of Common Stock of the Company, \$1.00 par value per share ("Shares") under the Option Plan. The Committee shall, from time to time, choose from such eligible Employees those to whom options shall be granted.

A Participant shall not be granted an option unless he enters into an agreement with the Company that he will remain in the service of the Company, a Subsidiary or an Affiliate for a period of at least twelve (12) months (commencing on the first day of the month in which the option is granted) or until his earlier retirement, at the pleasure of the Company, and at such compensation as it shall reasonably determine from time to time. The agreement shall provide that it does not confer upon the Employee any right to continue in the employ of the Company or of any such Subsidiary or Affiliate, neither shall it, except for said period of at least 12 months, restrict the right of the Employee to terminate employment at any time.

6. Authority of Committee

Subject to the provisions of the Plan, the Committee shall have complete authority, in its discretion, to determine those Employees who shall be Participants, the price at which options shall be granted, the term of the option (except in no case shall an option term be less than eleven months and twenty-nine days nor more than ten years for Incentive Stock Options, or less than six months nor more than ten years for Non-Qualified Stock Options) and the number and kind of Shares to be subject to each option.

7. Form of Option

Options granted under the Plan shall be Incentive Stock Options, non-qualified stock options, or some combination thereof.

8. Option Price

The option price will be determined by the Committee at the time the option is granted and shall be 100 percent of the Fair Market Value of the Common Stock at the date of the grant. The maximum number of Shares with respect to which options may be granted during any Plan Year to any Participant shall be 300,000 Shares.

9. Withholding

The Company shall have the right to deduct and withhold from any cash otherwise payable to a Participant, or require that a Participant make arrangements satisfactory to the Company for payment of, such amounts as the Company shall determine for the purpose of satisfying its liability to withhold federal, state or local income or FICA taxes incurred by reason of the grant or exercise of an option. In the discretion of the Committee, a Participant may be permitted to satisfy the Company's withholding requirements by tendering previously acquired Shares or by electing to have the Company withhold Shares otherwise issuable to the Participant, having a fair market value, on the date income is recognized pursuant to the exercise of a Non-Qualified Stock Option, in the amount required to be withheld. The election shall be made in writing and shall be made according to such rules and in such form as the Committee shall determine.

10. Exercise of Options

Each option granted under the Option Plan will be exercisable on such date or dates and during such period and for such number of Shares as shall be determined pursuant to the provisions of the option agreement evidencing such option. Subject to the provisions of the Plan, the Committee shall have complete authority, in its discretion, to determine the extent, if any, and the conditions under which an option may be exercised in the event of the death of the Participant or in the event the Participant leaves the employ of the Company or has his employment terminated by the Company. The purchase price of any option may be paid (a) in cash or its equivalent; (b) with the consent of the Committee, by tendering (including by attestation) previously acquired Shares valued at their fair market value as determined by the Committee; or (c) with the consent of the Committee, by electing to have the Company withhold Shares otherwise issuable to the Participant, having a fair market value on the date of exercise of a Non-Qualified stock option, in the amount required to be paid; or with the consent of the Committee, by any combination of (a), (b), and (c). Any election under (b) or (c) above shall be made in writing and shall be made according to such rules and in such form as the Committee shall determine. The Committee may provide one or more means to enable Participants and the Company to defer delivery of Shares otherwise deliverable upon exercise of an option, on such terms and conditions as the Committee may determine, including by way of example the manner and timing of making a deferral election, the treatment of dividends paid on the Shares during the deferral period and the permitted distribution dates or events. No such deferral means may result in an increase in the number of shares of Common Stock issuable hereunder.

11. Transferability

Options under the Plan are not transferable otherwise than by will or the laws of descent or distribution, except that a Participant may, to the extent allowed by the Committee and in the manner specified by the Committee, transfer any option grant

award. The Committee shall have authority, in its discretion, to amend existing stock option agreements and to allow the transfer of any existing option grant award in the manner specified by the Committee.

12. Agreements

Options granted pursuant to the Plan shall be evidenced by stock option agreements in such form as the Committee shall from time to time adopt.

13. Adjustment of Number of Shares

In the event a dividend shall be declared upon the Common Stock of the Company payable in Shares (other than a stock dividend declared in lieu of an ordinary cash dividend), the number of Shares then subject to any such option, the maximum number of shares set forth in the second sentence of Section 8, and the number of Shares reserved for issuance pursuant to the Plan but not yet covered by an option, shall be adjusted by adding to each Share the number of Shares which would be distributable thereon if such Share had been outstanding on the date fixed for determining the stockholders entitled to receive such stock dividend. In the event the outstanding Shares of the Common Stock of the Company shall be changed into or exchanged for a different number or kind of Shares of stock or other securities of the Company or of another corporation, whether through reorganization, recapitalization, stock split-up, combination of Shares, merger or consolidation, then there shall be substituted for each Share reserved for issuance pursuant to the Plan, but not yet covered by an option, the maximum number of shares set forth in the second sentence of Section 8, the number of shares then subject to any such option, the number and kind of Shares of stock or other securities into which each outstanding Share shall be so changed or for which each such Share shall be exchanged. In the event there shall be any change, other than as specified above in this paragraph in the number or kind of outstanding Shares or of any stock or other security into which such Common Stock shall have been changed or for which it shall have been exchanged, then if the Committee shall in its sole discretion determine that such change equitably requires an adjustment in the number or kind of Shares theretofore reserved for issuance pursuant to the Plan, but not yet covered by an option, the maximum number of shares set forth in the second sentence of Section 8 and/or of the Shares then subject to an option or options, such adjustment shall be made by the Committee and shall be effective and binding for all purposes of the Plan and of each stock option agreement. The option price in each stock option agreement for each Share or other securities substituted or adjusted as provided for in this paragraph shall be determined by dividing the option price in such agreement for each Share prior to such substitution or adjustment by the number of Shares or the fraction of a share substituted for such Share or to which such Share shall have been adjusted. No adjustment or substitution provided for in this paragraph shall require the Company in any stock option agreement to sell a fractional Share, and the total substitution or adjustment with respect to each stock option agreement shall be limited accordingly.

14. Shares Available

There shall be reserved, for the purpose of the Plan, a total of 1,500,000 Shares of Common Stock (or the number and kind of Shares of stock or other securities which, in accordance with Section 13 hereof, shall be substituted for said Shares or to which said Shares shall be adjusted). Such Shares may be, in whole or in part, authorized and unissued Shares or issued Shares which shall have been reacquired by the Company. In the event that (i) an option granted under the option plan to any employee expires or is terminated unexercised as to any Shares covered thereby, (ii) Shares are forfeited for any reason under the Plan, or (iii) Shares are tendered to exercise an option, such Shares shall thereafter be available for the granting of options under the Plan.

15. Expenses

The expenses of administering the Plan shall be borne by the Company.

16. Non-Exclusivity

Neither the adoption of the Plan by the Board of Directors nor the submission of the Plan to the stockholders of the Company for approval shall be construed as creating any limitations on the power of the Board of Directors to adopt such other incentive arrangements as it may deem desirable, and such arrangements may be either generally applicable or applicable only in specific cases.

17. Amendment

The Board of Directors, without further approval of the stockholders, may from time to time amend the Plan in such respects as the Board may deem advisable; provided, however, that no amendment shall become effective without prior approval of the stockholders which would (a) increase the maximum number of Shares which may be awarded, or for which options may be granted, in the aggregate under the Plan; or (b) reduce the minimum option price which may be established under the Plan. No amendment shall, without the Participant's consent, alter or impair any of the rights or obligations under any option theretofore granted to him under the Plan.

Long-Term Incentive Compensation Plan - 0007 - 2/8/99

[GRAPHIC OMITTED]

A.O. SMITH CORPORATION

WORLD HEADQUARTERS
LAW DEPARTMENT

MAILING ADDRESS: P.O. BOX 245009, MILWAUKEE, WI 53224-9509
STREET ADDRESS: 11270 WEST PARK PLACE, MILWAUKEE, WI 53224

Writer's Direct Dial Number: (414) 359-4137

Facsimile Number: (414) 359-4143

E-Mail Address: dromoser@aosmith.com

December 6, 1999

A.O. Smith Corporation
11270 West Park Place
Milwaukee, WI 53224

Gentlemen:

I have acted as counsel for A. O. Smith Corporation (the "Company") in connection with the preparation of a Registration Statement on Form S-8 ("Registration Statement") to be filed by you with the Securities and Exchange Commission under the Securities Act of 1933, as amended ("Securities Act"), relating to 1,500,000 shares of Common Stock, \$1 par value per share ("Common Stock") of the Company which may be issued pursuant to the A. O. Smith Corporation Long-Term Executive Incentive Compensation Plan (the "Plan").

In this connection, I have examined (a) signed copies of the Registration Statement; (b) the Restated Certificate of Incorporation and By-Laws, as amended to date, of the Company; (c) copies of resolutions of the Board of Directors and stockholders of the Company relating to the Plan; (d) the Form of Incentive Stock Option Agreement; (e) the Form of Nonstatutory Stock Option Agreement; and (f) such other proceedings, documents and records as I have deemed necessary for purposes of giving this opinion. In addition, I have made such investigations and have reviewed such other documents as I have deemed necessary or appropriate under the circumstances. With respect to all of the foregoing documents, I have assumed the genuineness of all signatures, the authenticity of all documents submitted to me as originals and the conformity to originals of all documents submitted to me as certified or reproduced copies.

Based upon the foregoing, I am of the opinion that:

1. The Company is a corporation duly organized and validly existing under the laws of the State of Delaware.

A. O. Smith Corporation
December 6, 1999
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2. The Common Stock shares have been duly authorized and, when issued by the Company pursuant to the terms and conditions of the Plan, and as contemplated in the Registration Statement, will be validly issued, fully paid and nonassessable. Under the laws of Delaware, stockholders of the Company have no personal liability for the debts or obligations of the Company as a result of their status as stockholders of the Company except that under a decision of the Wisconsin Supreme Court that applies such statute to corporations such as the Company, which are licensed to do business in Wisconsin, the holders of Common Stock are personally liable for the unpaid wage claims of the Company's employees, not to exceed six month's service in any one case, as provided in Section 180.0622(2)(b) of the Wisconsin Statutes and as such action may be interpreted by a court of law. (See Local 257 of Hotel and Restaurant Employees and Bartenders International Union v. Wilson Street East Dinner Playhouse, Inc., Case No. 82-CV-0023, Cir. Ct. Branch 1, Dane County, Wisconsin, aff'd. 126 Wis. 2d 284, 375 N.W.2d 664 (1985).)

I hereby consent to the use of this opinion as an exhibit to the Registration Statement. In giving this consent, I do not admit that I am an expert within the meaning of Section 11 of the Securities Act or within the

category of persons whose consent is required by Section 7 of said Act.

Very truly yours,

A. O. SMITH CORPORATION

/s/W. David Romoser

W. David Romoser
Vice President, General Counsel
and Secretary

WDR/dmp

Consent of Ernst & Young LLP, Independent Auditors

We consent to the incorporation by reference in the Registration Statement (Form S-8) pertaining to the A. O. Smith Corporation Long-Term Executive Incentive Compensation Plan and in the related prospectus of our report dated January 18, 1999, with respect to the consolidated financial statements of A. O. Smith Corporation incorporated by reference in its Annual Report (Form 10-K) for the year ended December 31, 1998, filed with the Securities and Exchange Commission.

/s/Ernst & Young LLP

Milwaukee, Wisconsin
December 6, 1999