FORM 4

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

STATEMENT OF CHANGES IN BENEFICIAL OWNERSHIP

OMB APPROVAL				
OMB Number:	3235-0287			
Estimated average burden				
hours per response:	0.5			

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

Filed pursuant to Section 16(a) of the Securities Exchange Act of 1934

						or Section	on 30(n) of the	investmen	it Compa	any Act of	1940								
1. Name and Address of Reporting Person* BROWN RONALD D					2. Issuer Name and Ticker or Trading Symbol SMITH A O CORP [AOS]									all applic Dir	cable) rector	Person(s) to Issuer		10% Owner	
				3. Date of Earliest Transaction (Month/Day/Year) 04/14/2008									Off	ficer (give title l	below)		Other (spe	ecify below)	
(Street) CINCINNATI OH 45206-2425 (City) (State) (Zip)					If Amendment, Date of Original Filed (Month/Day/Year)									Individual or Joint/Group Filing (Check Applicable Line) X Form filed by One Reporting Person Form filed by More than One Reporting Person					
			7	Гable I -	Non-Der	ivative Se	curities Ad	quired,	Dispo	sed of	, or Bene	ficially Ow	ned						
2. The or occurry (months)			2. Transact Date (Month/Day	Execu	Execution Date,		t. Transaction 4. Secu Code (Instr. 8) 3, 4 and			ed Of (D) (Instr.	Beneficia		cially Owned Following		rship Form:) or Indirect (I)	7. Nature of Indirect Beneficial Ownership (Instr.			
					(h/Day/Year)	Code	ode V A		(A) or (D)		Price	(Instr. 3 and 4)		n(s) (Instr. 4)			4)
Common Stock					04/14/2	800		A		1,9	926(1)	Α	\$31.16		8,050		D		
				Table I			rities Acq , warrants						ed						
1. Title of Derivative Security (Instr. 3)	2. Conversion or Exercise Price of Derivative Security	onversion r Exercise rice of erivative	3A. Deemed Execution Date, if any (Month/Day/Year)	4. Transad (Instr. 8)	ction Code	5. Number of Deriv Securities Acquire Disposed of (D) (In and 5)		6. Date E Expiratio (Month/D	on Date		7. Title and A Derivative S	urities Underlying 3 and 4)	ĺÞ	8. Price of Derivative Security (Instr. 5)	9. Number of derivative Securities Beneficially Owned Following		10. Ownership Form: Direct (D) or Indirect (I) (Instr. 4)	11. Nature of Indirect Beneficial Ownership (Instr. 4)	
				Code	v	(A)	(D)	Date Exercisa	Date Exercisable Da				Amount or Number of Sh	ares		Reported Transaction(s) (Instr. 4)			

Explanation of Responses:

1. Payment of portion of retainer in stock under the A. O. Smith Corporation Directors' Compensation Plan based on the market price of the Common Stock on April 14, 2008.

Remarks:

James F. Stern, Attorney-in-Fact for Ronald D. 04/15/2008

Brown
** 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).

* If the form is filed by more than one reporting person, see Instruction 4 (b)(v).

* If the form is filed by more than one reporting person, see Instruction 5 (b)(v).

* If the form is filed by more than one reporting person, see Is 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.

POWER OF ATTORNEY

Know all by these presents, that the undersigned revokes the Power of Attorney appointing W. David Romoser and in its place, hereby constitutes and appoints each of (1) execute for and on behalf of the undersigned, in the undersigned's capacity as an affiliate and/or holder of restricted stock of the Company, any and all forms, (3) do and perform any and all acts for and on behalf of the undersigned that may be necessary or desirable to complete and execute any such Documents and timely fil (4) take any other action of any type whatsoever in connection with the foregoing that, in the opinion of such attorney-in-fact, may be of benefit to, in the best in The undersigned hereby grants to each such attorney-in-fact full power and authority to do and perform any and every act and thing whatsoever requisite, necessary or This Power of Attorney shall remain in full force and effect until the undersigned is no longer required to file Documents with respect to the undersigned's holdings IN WITNESS WHEREOF, the undersigned has caused this Power of Attorney to be executed as of this 10th day of July, 2007.

/s/Ronald D. Brown

??

??

??

11