
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 event reported): June 24, 2005

A. O. Smith Corporation

(Exact name of registrant as specified in its charter)

Delaware
(State or other jurisdiction
of incorporation)

1-475
(Commission File Number)

39-0619790
(IRS Employer
Identification No.)

P.O. Box 245008, Milwaukee, Wisconsin 53224-9508
(Address of principal executive offices, including zip code)

(414) 359-4000
(Registrant's telephone number)

Check the appropriate box below if the Form 8-K filing is intended to simultaneously satisfy the filing obligation of the registrant under any of the following provisions (see General Instruction A.2. below):

- Written communication pursuant to Rule 425 under the Securities Act (17 CFR 230.425)
 - Soliciting material pursuant to Rule 14a-12 under the Exchange Act (17 CFR 204.14a-12)
 - Pre-commencement communications pursuant to Rule 14d-2(b) under the Exchange Act (17 CFR 240.14d-2(b))
 - Pre-commencement communications pursuant to Rule 13-e4(c) under the Exchange Act (17 CFR 240.13e-4(c))
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Item 7.01. Regulation FD Disclosure

On June 24, 2005 A. O. Smith Corporation issued a news release announcing that it is in exclusive discussions with the majority shareholders of GSW Inc. regarding the possible purchase of GSW Inc. by A. O. Smith Corporation. The news release is filed with this report as Exhibit 99.1, and its contents are incorporated by reference herein.

Item 9.01. Financial Statements and Exhibits

The following exhibit is being filed herewith:

(99.1) News Release of A. O. Smith Corporation, dated June 24, 2005.

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: /s/ W. David Romoser

W. David Romoser
Vice President, General
Counsel and Secretary

Date: June 24, 2005

A. O. SMITH CORPORATION

Exhibit Index to Current Report on Form 8-K dated June 24, 2005.

Exhibit Number	Description
99.1	News Release of A. O. Smith Corporation, dated June 24, 2005.

NEWS RELEASE

MEDIA INQUIRIES: ANALYST/INVESTOR INQUIRIES:
Mark A. Petrarca Craig Watson
414-359-4100 414-359-4009

A. O. Smith Corporation
P.O. Box 245008
Milwaukee, WI 53224-9508
414-359-4000
NYSE: AOS

FOR IMMEDIATE RELEASE**June 24, 2005****GSW Majority Shareholders in Exclusive Discussions with A. O. Smith Regarding Possible Sale Transaction**

Milwaukee, Wis.— GSW Inc. and A. O. Smith Corporation announced today that GSW's two majority shareholders are in exclusive discussions with A. O. Smith regarding a possible sale transaction. The majority shareholders have confirmed to GSW that the transaction currently under discussion would be made available to all shareholders of GSW on the same terms. On that basis, and with the approval of an independent committee of the board of directors of GSW formed to review the terms of any possible transaction, GSW has agreed to provide confidential information to A. O. Smith.

These discussions are ongoing. Any transaction will be subject to A. O. Smith being satisfied with the results of its due diligence review, the receipt of Canadian and U.S. regulatory approvals and agreement being reached on the terms of the transaction. This process is expected to take a number of months and there is no certainty that the discussions will lead to an agreement or that, if an agreement is reached, a transaction will be concluded. GSW and A. O. Smith stated that they do not intend to comment further regarding the discussions or any possible transaction until an agreement is reached or the discussions have terminated.

GSW Inc. has been a manufacturing pioneer since 1847. Today, GSW is a manufacturer and marketer of consumer durable products, including water heaters and building products. GSW employs over 1,700 people at three operating divisions in Canada and the United States. GSW is listed on the Toronto Stock Exchange under the symbols GSW.a and GSW.sv.b. For more information about GSW, visit its website, www.gswinc.com, or www.sedar.com.

A. O. Smith Corporation (AOS-NYSE), with headquarters in Milwaukee, Wis., is one of North America's largest manufacturers of electric motors, with a comprehensive line of hermetic motors, fractional horsepower alternating current (AC) and direct current (DC) motors, and integral horsepower motors, as well as one of North America's largest manufacturers of residential and commercial water heating equipment. The company employs approximately 16,500 people worldwide.