
**UNITED STATES
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): October 15, 2010

A. O. Smith Corporation

(Exact Name of Registrant as Specified in Charter)

Delaware
(State or Other Jurisdiction
of Incorporation)

1-475
(Commission
File Number)

36-0619790
(IRS Employer
Identification No.)

**11270 West Park Place,
Milwaukee, Wisconsin**
(Address of Principal Executive Offices)

53224-9508
(Zip Code)

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

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 communications 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 240.14a-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 13e-4(c) under the Exchange Act (17 CFR 240.13e-4(c))
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Item 8.01. Other Events

On October 15, 2010, A. O. Smith Corporation (the "Company") issued a revised press release, a copy of which is attached as Exhibit 99.1 hereto and is incorporated by reference herein, announcing that its Board of Directors approved a plan to split the Company's stock 3-for-2 in the form of a 50 percent stock dividend payable to holders of Common Stock and Class A Common Stock.

The record date for the stock dividend is October 29, 2010 (the "Record Date"). Holders of shares of the Company's Common Stock and Class A Common Stock will receive one additional share of such class of stock for every two shares of such class they own as of the Record Date and will receive cash in lieu of fractional shares, based on the closing price of the Common Stock on the Record Date, as adjusted for the stock dividend. The Company expects that the stock dividend will be distributed to shareholders on or about November 15, 2010.

Following the stock dividend, the total number of shares of Common Stock and Class A Common Stock outstanding will increase to approximately 45.8 million shares.

Item 9.01. Financial Statements and Exhibits

The following exhibit is being filed herewith:

99.1 News Release of A. O. Smith Corporation dated October 15, 2010.

SIGNATURE

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

Date: October 18, 2010

By: _____ /s/ JAMES F. STERN.
James F. Stern
Executive Vice President, General Counsel and Secretary

EXHIBIT INDEX

**Exhibit
No.**

Description

99.1 News Release of A. O. Smith Corporation dated October 15, 2010.



News Release

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

FOR IMMEDIATE RELEASE

Media Contact:
Mark A. Petrarca
414-359-4100

Analyst/Investor Contact:
Patricia K. Ackerman
414-359-4130

October 15, 2010

A. O. Smith reports REVISED record and payment dates for its previously announced 3-for-2 stock split

Milwaukee, Wis.—At the request of the New York Stock Exchange, A. O. Smith Corporation (NYSE:AOS) today reported a revised record date of October 29, 2010 and a revised payment date of November 15, 2010 for the 3-for-2 stock split that it announced yesterday.

As previously reported, the split is in the form of a stock dividend, and it is in addition to the quarterly cash dividend of \$0.21 per share on the Common Stock and Class A Common Stock, which was announced earlier this week. Holders of the company's Common Stock and Class A Common Stock will receive one additional identical share of such class of stock for every two shares they own as of the record date and will receive cash in lieu of fractional shares based on the closing price of the Common Stock on the record date, as adjusted for the stock dividend. The stock dividend will increase the total number of shares of Common Stock and Class A Common Stock outstanding to approximately 45.8 million shares.

The cash dividend will be paid on the basis of the pre-split shares. The record date for the cash dividend is October 29, 2010 and the payment date is November 15, 2010, the same as the record date and payment date for the stock dividend.

A. O. Smith Corporation, with 2009 sales of \$2.0 billion, is a global leader applying innovative technology and energy-efficient solutions to products marketed worldwide. The company is one of the world's leading manufacturers of residential and commercial water heating equipment, offering a comprehensive product line featuring the best-known brands in North America and China. A. O. Smith is also one of the largest manufacturers of electric motors for residential and commercial applications in North America.