
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): February 13, 2007

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 8.01 Other Events

On February 19, 2007, A. O. Smith Corporation (“the Company”) issued a news release announcing that the Company’s Board of Directors authorized a Stock Repurchase Program in the amount of one million shares of the Company’s Common stock. A copy of the Company’s news release is attached as Exhibit 99.1 to this Current Report on Form 8-K (this “Current Report”) and is 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 February 19, 2007.

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

Date: February 19, 2007

By: /s/ W. David Romoser

W. David Romoser

Senior Vice President, General Counsel and Secretary

A. O. SMITH CORPORATION

Exhibit Index to Current Report on Form 8-K Dated February 19, 2007.

**Exhibit
Number**

Description

99.1	Press Release of A. O. Smith Corporation dated February 19, 2007.
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NEWS RELEASE



For further information contact:

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

FOR IMMEDIATE RELEASE

February 19, 2007

A. O. Smith announces stock repurchase program

Milwaukee, Wis.— A.O. Smith Corporation (NYSE:AOS) today announced that its board of directors has approved a stock repurchase program. The authorization allows for the purchase of up to one million shares of the company's common stock from time to time in open market transactions.

During the last two years, A. O. Smith has generated more than \$300 million in operating cash flow and has used that cash to pay down debt, increase dividends, make acquisitions and expand and improve its domestic and international operations.

"We believe A. O. Smith stock is a great investment, and this repurchase program will give us the ability to opportunistically acquire the stock when we believe the value warrants it," Chairman and Chief Executive Officer Paul W. Jones commented.

"We acquired GSW in April, 2006 and are enthused about the synergies and savings that we are generating. In addition, our Chinese water heating operation grew 40 percent last year to more than \$120 million in sales and will complete a facility expansion that will more than double its capacity by the middle of this year. And strategically we developed a number of initiatives intended to more sharply focus attention on improving profitability and returns on capital in both of our businesses. For all these reasons we are very excited about the future of A. O. Smith," continued Jones.

A. O. Smith Corporation, with 2006 sales of \$2.2 billion and headquarters in Milwaukee, Wis., is a diversified manufacturer serving customers worldwide. The company is one of the world's leading suppliers of water heating equipment, offering a comprehensive line featuring the best-known brands in the industry. It is also one of North America's largest manufacturers of electric motors, with an extensive line of hermetic, fractional horsepower, and integral horsepower motors for residential, commercial, and industrial applications. A. O. Smith employs approximately 18,000 people at facilities in the United States, Mexico, China, Canada, and Europe.