



DIVISION OF
CORPORATION FINANCE

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

June 29, 2011

Via Facsimile

Paul W. Jones
Chief Executive Officer
A. O. Smith Corporation
11270 West Park Place
Milwaukee, Wisconsin 53224-9508

Re: A. O. Smith Corporation
Form 10-K for the year ended December 31, 2010
Filed February 24, 2011
File No. 1-475

Dear Mr. Jones::

We have completed our review of your filing. We remind you that our comments or changes to disclosure in response to our comments do not foreclose the Commission from taking any action with respect to the company or the filing and the company may not assert staff comments as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States. We urge all persons who are responsible for the accuracy and adequacy of the disclosure in the filing to be certain that the filing includes the information the Securities Exchange Act of 1934 and all applicable rules require.

Sincerely,

/s/ Kevin L. Vaughn

Kevin L. Vaughn
Accounting Branch Chief