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CMITH A O CODD

Form 4	JCORP										
February 27	. 2006										
FORM 4 UNITED STATES SECURITIES AND EXCHANGE COMMISSION Washington, D.C. 20549 OM Check this box if no longer subject to Section 16. STATEMENT OF CHANGES IN BENEFICIAL OWNERSHIP OF SECURITIES Exp							OMB Number: Expires: Estimated a burden hour response				
(Print or Type	Responses)										
RETTLER STEVE W Syn			Symbol	2. Issuer Name and Ticker or Trading Symbol SMITH A O CORP [AOS]				5. Relationship of Reporting Person(s) to Issuer			
(Mc			(Month/I	Date of Earliest Transaction Ionth/Day/Year) 2/23/2006				(Check all applicable) Director 10% Owner _X_ Officer (give title Other (specify below) Vice President			
MILWAU	(Street) KEE, WI 53224			endment, D nth/Day/Yea	-	ıl	- -	5. Individual or Joi Applicable Line) _X_ Form filed by O Form filed by M Person	ne Reporting Per	son	
(City)	(State)	(Zip)	Tab	le I - Non-l	Derivative	Secu	rities Acqui	ired, Disposed of,	or Beneficiall	y Owned	
1.Title of Security (Instr. 3)	2. Transaction Date (Month/Day/Year)	Execution l any	n Date, if Transactionor Disposed of (D) Code (Instr. 3, 4 and 5) Day/Year) (Instr. 8) (A) or			(D)	5. Amount of Securities Beneficially Owned Following Reported Transaction(s) (Instr. 3 and 4)	6. Ownership Form: Direct (D) or Indirect (I) (Instr. 4)	7. Nature of Indirect Beneficial Ownership (Instr. 4)		
Common Stock	02/23/2006			M	5,850	A	\$ 29.8333	13,100	D		
Common Stock	02/23/2006			М	6,300	А	\$ 29.031	19,400	D		
Common Stock	02/24/2006			S	12,150	D	\$ 46.815	5 7,250	D		

Reminder: Report on a separate line for each class of securities beneficially owned directly or indirectly.

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information contained in this form are not
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(9-02)

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displays a currently valid OMB control number.

Table II - Derivative Securities Acquired, Disposed of, or Beneficially Owned (e.g., puts, calls, warrants, options, convertible securities)

1. Title of Derivative Security (Instr. 3)	2. Conversion or Exercise Price of Derivative Security	3. Transaction Date (Month/Day/Year)	3A. Deemed Execution Date, if any (Month/Day/Year)	4. Transactic Code (Instr. 8)	5. Number on f Derivative Securities Acquired (A) or Disposed of (D) (Instr. 3, 4, and 5)	6. Date Exercisable and Expiration Date (Month/Day/Year)		7. Title and Amount of Underlying Securities (Instr. 3 and 4)	
				Code V	(A) (D)	Date Exercisable	Expiration Date	Title	Amount or Number of Shares
Employee Stock Options (Right to Buy) (1)	\$ 29.8333	02/23/2006		М	5,850	04/26/1999	04/27/2008	Common Stock	5,850
Employee Stock Options (Right to Buy) (2)	\$ 29.031	02/23/2006		М	6,300	10/12/2000	10/13/2009	Common Stock	6,300

Reporting Owners

Reporting Owner Name / Address	Relationships						
	Director	10% Owner	Officer	Other			
RETTLER STEVE W A. O. SMITH CORPORATION 11270 WEST PARK PLACE MILWAUKEE, WI 53224			Vice President				
Signatures							
W. David Romoser, Attorney-in-F Rettler	02/27/2006						
**Signature of Reporting Pe	Date						

Explanation of Responses:

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

** Intentional misstatements or omissions of facts constitute Federal Criminal Violations. See 18 U.S.C. 1001 and 15 U.S.C. 78ff(a).

(1) Granted on 04/27/1998 under the A. O. Smith Corporation 1990 Long-Term Executive Incentive Compensation Plan, a transaction exempt under Rule 16b-3.

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(2) Granted on 10/13/1999 under the A. O. Smith Corporation Long-Term Executive Incentive Compensation Plan, a transaction exempt under Rule 16b-3.

Note: File three copies of this Form, one of which must be manually signed. If space is insufficient, *see* Instruction 6 for procedure. Potential persons who are to respond to the collection of information contained in this form are not required to respond unless the form displays a currently valid OMB number.