

SMITH A O CORP  
Form 8-K  
December 13, 2010

**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): December 13, 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.)

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**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))

**Item 7.01. Regulation FD Disclosure.**

On December 13, 2010, A. O. Smith Corporation (the Company) issued a news release announcing that it had signed an agreement to sell its Electrical Products Company business to Regal Beloit Corporation. The Company will hold a conference call to discuss this sale at 11:00 a.m. (Eastern Daylight Time) on Monday, December 13, 2010. A copy of the Company's news release and the conference call presentation are attached to this Current Report on Form 8-K as Exhibits 99.1 and 99.2, respectively.

**Item 9.01. Financial Statements and Exhibits**

The following exhibit is being filed herewith:

- 99.1 News Release of A. O. Smith Corporation, dated December 13, 2010.
- 99.2 A. O. Smith Corporation Presentation of December 13, 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: December 13, 2010

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

**A. O. SMITH CORPORATION**

**Exhibit Index to Current Report on Form 8-K**

**Dated December 13, 2010**

<b>Exhibit No.</b>	<b>Description</b>
(99.1)	News Release of A. O. Smith Corporation dated December 13, 2010.
(99.2)	A. O. Smith Corporation Presentation of December 13, 2010.