

SMITH A O CORP  
Form 8-K  
January 25, 2011

# 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): January 25, 2011

## 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)

11270 West Park Place, Milwaukee, Wisconsin 53224-9508

(Address of principal executive offices, including zip code)

39-0619790  
(IRS Employer

Identification No.)

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(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 13e-4(c) under the Exchange Act (17 CFR 240.13e-4(c))

**Item 2.02. Results of Operations and Financial Condition**

On January 25, 2011, A. O. Smith Corporation ( the Company ) issued a news release announcing the Company s 2010 earnings. 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.

The news release contains non-GAAP earnings and earnings per share. Management uses this non-GAAP information for all internal purposes of reporting results of operations, including return on investment measures utilized in determining certain incentive-based compensation and employee profit sharing amounts.

**Item 9.01. Financial Statements and Exhibits**

The following exhibit is being filed herewith:

(99.1) News Release of A. O. Smith Corporation, dated January 25, 2011.

**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: January 25, 2011

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 January 25, 2011

Exhibit Number	Description
99.1	News Release of A. O. Smith Corporation, dated January 25, 2011