

SMITH A O CORP  
Form 8-K  
September 14, 2004

**SECURITIES AND EXCHANGE COMMISSION**

Washington, D.C. 20549

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**FORM 8-K**

**CURRENT REPORT**

Pursuant to Section 13 or 15(d) of  
the Securities Exchange Act of 1934

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Date of Report  
(Date of earliest  
event reported): September 13, 2004

**A. O. Smith Corporation**

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(Exact name of registrant as specified in its charter)

Delaware	1-475	39-0619790
(State or Other Jurisdiction of Incorporation)	(Commission File Number)	(I.R.S. Employer Identification No.)

P.O. Box 245008, Milwaukee, Wisconsin 53224-9508

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(Address of principal executive offices, including zip code)

(414) 359-4000  
(Registrant's telephone number, including area code)

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Item 7.01 Regulation FD Disclosure

On September 13, 2004, A. O. Smith Corporation (the Company) issued a news release reducing the Company's third quarter and full year earnings estimates. 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.

On September 14, 2004, the Company will hold a Conference Call at 8:30 a.m. Eastern Time in connection with the Company's announcement reducing the third quarter and full year earnings estimates.

Item 9.01. Financial Statements and Exhibits

(a) Not applicable.

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- (b) Not applicable.
- (c) Exhibits. The following exhibit is being filed herewith:
- (99.1) News Release of A. O. Smith Corporation, dated September 13, 2004.

**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: September 13, 2004

By: */s/ Kenneth W. Krueger*

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Kenneth W. Krueger  
Senior Vice President and Chief Financial Officer

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**A. O. SMITH CORPORATION**

Exhibit Index to Current Report on Form 8-K Dated September 13, 2004.

<u>Exhibit Number</u>	<u>Description</u>
99.1	News Release of A. O. Smith Corporation, dated September 13, 2004.

