EDGAR Online

# SMITH A O CORP

Filed by

## GOLDMAN SACHS ASSET MANAGEMENT LP

# FORM SC 13G/A

(Amended Statement of Ownership)

Filed 02/01/08

| | |
|---|---|
| Address | P O BOX 245009<br>MILWAUKEE, WI 53224-9509 |
| Telephone | 4143594000 |
| CIK | 0000091142 |
| Symbol | AOS |
| SIC Code | 3621 - Motors and Generators |
| Industry | Electronic Instr. & Controls |
| Sector | Technology |
| Fiscal Year | 12/31 |

Powered By EDGAR Online
http://www.edgar-online.com
© Copyright 2008, EDGAR Online, Inc. All Rights Reserved.
Distribution and use of this document restricted under EDGAR Online, Inc. Terms of Use.

# UNITED STATES
# SECURITIES AND EXCHANGE COMMISSION
Washington, D.C. 20549

**SCHEDULE 13G**
Under the Securities Exchange Act of 1934
(Amendment No. 1)*

# A.O. SMITH CORPORATION

(Name of Issuer)

**Common Stock , $ 1.00 par value**

(Title of Class of Securities)

831865209
(CUSIP Number)

December 31, 2007

(Date of Event Which Requires Filing of this Statement)

Check the appropriate box to designate the rule pursuant to which this Schedule is filed:

[X] Rule 13d-1(b)

[_] Rule 13d-1(c)

[_] Rule 13d-1(d)

*The remainder of this cover page shall be filled out for a reporting person's initial filing on this form with respect to the subject class of securities,and for any subsequent amendment containing information which would alter the disclosures provided in a prior cover page.

The information required in the remainder of this cover page shall not be deemed to be "filed" for the purpose of Section 18 of the Securities Exchange Act of 1934 ("Act") or otherwise subject to the liabilities of that section of the Act but shall be subject to all other provisions of the Act (however, see the Notes).

1. Name of Reporting Person
I.R.S. Identification No. of above Person

GOLDMAN SACHS ASSET MANAGEMENT, L.P.

2. Check the Appropriate Box if a Member of a Group

(a) [_]
(b) [_]

3. SEC Use Only

4. Citizenship or Place of Organization

Delaware

| | | |
|---|---|---|
| Number of Shares Beneficially Owned by Each Reporting Person With: | 5. Sole Voting Power | 199,548 |
| | 6. Shared Voting Power | 1,100 |
| | 7. Sole Dispositive Power | 222,457 |
| | 8. Shared Dispositive Power | 2,300 |

9. Aggregate Amount Beneficially Owned by Each Reporting Person

224,757

10. Check if the Aggregate Amount in Row (9) Excludes Certain Shares

[_]

11. Percent of Class Represented by Amount in Row (9)

1.0 %

12. Type of Reporting Person

IA

**Item 1(a). Name of Issuer:**
**A.O. SMITH CORPORATION**

**Item 1(b). Address of Issuer's Principal Executive Offices:**
11270 West Park Place PO Box 245008
Milwaukee, WISCONSIN 53224

**Item 2(a). Name of Persons Filing:**

**GOLDMAN SACHS ASSET MANAGEMENT, L.P.**

**Item 2(b). Address of Principal Business Office or, if none, Residence:**

Goldman Sachs Asset Management, L.P.

32 Old Slip
New York, NY 10005

**Item 2(c). Citizenship:**
**GOLDMAN SACHS ASSET MANAGEMENT, L.P. - Delaware**

**Item 2(d). Title of Class of Securities:**
**Common Stock ,$ 1.00 par value**

**Item 2(e). CUSIP Number:**
831865209

**Item 3. If this statement is filed pursuant to Rules 13d-1(b) or**
13d-2(b) or (c), check whether the person filing is a:

(a).[ ] Broker or dealer registered under Section 15 of the Act (15 U.S.C. 78o).

(b).[ ] Bank as defined in Section 3(a)(6) of the Act (15 U.S.C. 78c).

(c).[ ] Insurance company as defined in Section 3(a)(19) of the Act (15 U.S.C. 78c).

(d).[ ] Investment company registered under Section 8 of the Investment Company Act of 1940 (15 U.S.C. 80a-8).

(e).[X] An investment adviser in accordance with Rule 13d-1(b)(1)(ii)(E);

(f).[ ] An employee benefit plan or endowment fund in accordance with Rule 13d-1(b)(1)(ii)(F);

(g).[ ] A parent holding company or control person in accordance with Rule 13d-1(b)(1)(ii)(G);

(h).[ ] A savings association as defined in Section 3(b) of the Federal Deposit Insurance Act (12 U.S.C. 1813);

(i).[ ] A church plan that is excluded from the definition of an investment company under Section 3(c)(14) of the Investment Company Act of 1940 (15 U.S.C. 80a-3);

(j).[ ] Group, in accordance with Rule 13d-1(b)(1)(ii)(J).

**Item 4. Ownership.***

(a). Amount beneficially owned:
See the response(s) to Item 9 on the attached cover page(s).

(b). Percent of Class:
See the response(s)to Item 11 on the attached cover page(s).

(c). Number of shares as to which such person has:

(i). Sole power to vote or to direct the vote: See the response(s) to Item 5 on the attached cover page(s).

(ii). Shared power to vote or to direct the vote: See the response(s) to Item 6 on the attached cover page(s).

(iii). Sole power to dispose or to direct the disposition of: See the response(s) to Item 7 on the attached cover page(s).

(iv). Shared power to dispose or to direct the disposition of: See the response(s) to Item 8 on the attached cover page(s).

**Item 5. Ownership of Five Percent or Less of a Class.**
If this statement is being filed to report the fact that as of the date hereof the reporting persons have ceased to be the beneficial owners of more than five percent of the class of securities, check the following [X].

**Item 6. Ownership of More than Five Percent on Behalf of Another**
Person.

Not Applicable

**Item 7. Identification and Classification of the Subsidiary Which**
Acquired the Security Being Reported on by the Parent Holding Company.

Not Applicable

**Item 8. Identification and Classification of Members of the Group.**
Not Applicable

**Item 9. Notice of Dissolution of Group.**
Not Applicable

**Item 10. Certification.**
By signing below I certify that, to the best of my knowledge and belief, the securities referred to above were acquired and are held in the ordinary course of business and were not acquired and are not held for the purpose of or with the effect of changing or influencing the control of the issuer of the securities and were not acquired and are not held in connection with or as a participant in any transaction having that purpose or effect.

---

* In accordance with Securities and Exchange Commission ("SEC") Release No. 34-39538 (January 12, 1998), this filing reflects the securities beneficially owned by Goldman Sachs Asset Management, L.P. ("GSAM LP"). GSAM LP, an investment advisor, disclaims beneficial ownership of any securities managed, on GSAM LP's behalf, by third parties.

## SIGNATURE

After reasonable inquiry and to the best of my knowledge and belief, I certify that the information set forth in this statement is true, complete and correct.

Date: January 18, 2008

**GOLDMAN SACHS ASSET MANAGEMENT, L.P.**

```
By:/s/  Lauren LoFaro
 ----------------------------------------
Name:   Lauren LoFaro
Title:  Attorney-in-fact
```

## INDEX TO EXHIBITS

| Exhibit No. | Exhibit |
|---|---|
| 99.1 | Power of Attorney, relating to GOLDMAN SACHS ASSET MANAGEMENT, L.P. |

**EXHIBIT (99.1)**

**POWER OF ATTORNEY**

KNOW ALL PERSONS BY THESE PRESENTS that GOLDMAN SACHS ASSET MANAGEMENT, L.P. (the "Company") does hereby make, constitute and appoint each of Catherine Wedgbury, Ronald L. Christopher and Lauren LoFaro, (and any other employee of The Goldman Sachs Group, Inc. or one of its affiliates designated in writing by one of the attorneys-in-fact), acting individually, its true and lawful attorney, to execute and deliver in its name and on its behalf whether the Company is acting individually or as representative of others, any and all filings required to be made by the Company under the Securities Exchange Act of 1934, (as amended, the "Act"), with respect to securities which may be deemed to be beneficially owned by the Company under the Act, giving and granting unto each said attorney-in-fact power and authority to act in the premises as fully and to all intents and purposes as the Company might or could do if personally present by one of its authorized signatories, hereby ratifying and confirming all that said attorney-in-fact shall lawfully do or cause to be done by virtue hereof.

THIS POWER OF ATTORNEY shall remain in full force and effect until either revoked in writing by the undersigned or until such time as the person or persons to whom power of attorney has been hereby granted cease(s) to be an employee of The Goldman Sachs Group, Inc. or one of its affiliates.

IN WITNESS WHEREOF, the undersigned has duly subscribed these presents as of December 4, 2007.

**GOLDMAN SACHS ASSET MANAGEMENT, L.P.**

*By:/s/ Ellen R. Porges*
_____
*Name: Ellen R. Porges*
*Title: Managing Director*