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CORPORATE HEADQUARTERS
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December 7, 1992

Top Hat Plan Exemption
Pension and Welfare Plans Administration
Room N-5644
U.S. Department of Labor
200 Constitution Avenue N.W.
Washington, D.C. 20210

Dear Sir or Madam:

In compliance with the requirements of the alternative method of reporting and disclosure under Part I of Title I of the Employee Retirement Income Security Act of 1974, specified in Department of Labor Regulations 29 C.F.R. §2520.104-23, the following information is provided by the A. O. Smith Corporation, Employer Identification No. 39-0619790.

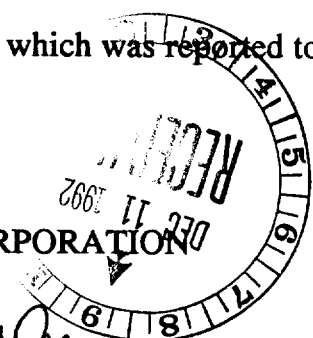
A. O. Smith Corporation maintains the following plan primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees:

Name of Plan: A. O. Smith Executive Life Insurance Plan
Number of Participants: 15
Effective Date of Plan: August 11, 1992

A. O. Smith Corporation has one other deferred compensation plan which was reported to you under the alternate method of compliance on July 22, 1988.

Sincerely,

A. O. SMITH CORPORATION



By: Duane R. Carlson
Manager, Pension and International Benefits

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