



UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549

Mail Stop 3030

April 20, 2009

Via U.S. Mail

Mr. Michael J. Hoffman
Chief Executive Officer
The Toro Company
8111 Lyndale Avenue South
Bloomington, MN 55420

**Re: The Toro Company
Form 10-K for the fiscal year ended October 31, 2008
Filed February 6, 2009
File No. 1-8649**

Dear Mr. Hoffman:

We have completed our review of your Form 10-K and related filings and have no further comments at this time.

Sincerely,

Kevin L. Vaughn
Accounting Branch Chief