FORM 4

UNITED STATES SECURITIES AND EXCHANGE COMMISSION

Washington, D.C. 20549

STATEMENT OF CHANGES IN BENEFICIAL OWNERSHIP

OMB APPROVAL							
OMB Number:	3235-0287						
Estimated average burden							

0.5

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Check this box if no longer subject to Section 16. Form 4 or Form 5 obligations may continue. See Instruction 1(b).

Filed pursuant to Section 16(a) of the Securities Exchange Act of 1934 or Section 30(h) of the Investment Company Act of 1940

						2. Issuer Name and Ticker or Trading Symbol TORO CO [TTC]									5. Relationship of Reporting Person(s) to Issuer (Check all applicable) Director 10% Owner						
(Last) 8111 LY	•	First) (Middle) VENUE SOUTH				3. Date of Earliest Transaction (Month/Day/Year) 12/10/2007									X Officer (give title Other (specify below) Vice President, Group						
(Street) BLOOMINGTON MN 55420-1196				4.1	f Amen	dmer	it, Date	of Orig	inal F	iled (Month/D		Individual or Joint/Group Filing (Check Applicable Line) X Form filed by One Reporting Person Form filed by More than One Reporting									
(City)	(Si	ate)	(Zip)												Person						
		Tab	le I - I	Non-Deri	vative	Sec	uriti	es A	cquire	ed, D	isposed o	of, or E	Benefic	iall	y Owned						
1. Title of Security (Instr. 3)		2. Transaction Date (Month/Day/Year)		2A. Deemed Execution Date, if any (Month/Day/Year)		3. Transaction Code (Instr. 8)		4. Securities Acquired (A) or Disposed Of (D) (Instr. 3, 4 and			5)	5. Amount of Securities Beneficially Owned Following Reported		6. Ownership Form: Direct (D) or Indirect (I) (Instr. 4)		7. Nature of Indirect Beneficial Ownership (Instr. 4)					
								Code	v	V Amount (A) or (D) Price		Price		Transaction(s) (Instr. 3 and 4)							
Common Stock Units															14,747.	4736	Г				
Matching	Units														7,373.6966		D				
Performance Share Units												84,756.2722		2722	D						
Common Stock		12/10/2007					M		2,350	A	\$16.13	75	19,327		I		By Trust for reporting person				
Common Stock			12/10/2007					F		647	D	\$58.6	5	18,680		I		By Trust for reporting person			
Common Stock													1,082.1708		I		The Toro Company Investment, Savings & ESOP				
		Т	able								sposed of				Owned						
1. Title of Derivative Security (Instr. 3)	2. Conversion or Exercise Price of Derivative Security	3. Transaction Date (Month/Day/Year)	if any		4. Transa Code (8)	ction	5. No of Deriv Secu Acqu (A) of Disp of (D	umber vative urities uired or osed o) r. 3, 4		Exer	cisable and	7. Title and Amount of Securities Underlying Derivative Secu (Instr. 3 and 4)			8. Price of Derivative Security (Instr. 5)	9. Numl derivati Securiti Benefici Owned Followi Reporte Transac (Instr. 4	ive ies cially ng ed ction(s)	10. Owners Form: Direct (I or Indire (I) (Instr	Beneficia Ownersh ect (Instr. 4)	et al	
					Code	v	(A)	(D)	Date Exerci	sable	Expiration Date	Title	Amou or Numb of Share	er							
Stock Option	\$16.1375	12/10/2007			M			2,350	12/04/	/2002	12/04/2012	Commo Stock	ⁿ 2,35	0	\$0	1,7	'46 	D			
Explanation	n of Respons	ses:																			

12/12/2007 Stacy L. Bogart, Atty-in-Fact

** Signature of Reporting Person

Date

Reminder: Report on a separate line for each class of securities beneficially owned directly or indirectly.

Note: File three copies of this Form, one of which must be manually signed. If space is insufficient, see Instruction 6 for procedure.

Persons who respond to the collection of information contained in this form are not required to respond unless the form displays a currently valid OMB Number.

^{*} If the form is filed by more than one reporting person, see Instruction 4 (b)(v).

^{**} Intentional misstatements or omissions of facts constitute Federal Criminal Violations See 18 U.S.C. 1001 and 15 U.S.C. 78ff(a).