## FORM 4

## UNITED STATES SECURITIES AND EXCHANGE COMMISSION

Washington, D.C. 20549

<b>STATEMENT</b>	<b>OF CHANGI</b>	ES IN BEN	<b>IEFICIAL</b> (	<b>DWNERSHI</b>	Р

OMB APPROVAL OMB Number: Estimated average burden hours per response: 0.5

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

1. Name and Address of Reporting Person* TWOMEY CHRISTOPHER A						2. Issuer Name and Ticker or Trading Symbol TORO CO [ TTC ]									5. Relationship of Reporting Person(s) to Issuer (Check all applicable)					
1 VV OIV	ILI CIIN	1310PHER	A					-	-					X Director 10% (					Owner	
(Last) (First) (Middle) 8111 LYNDALE AVENUE SOUTH				08	3. Date of Earliest Transaction (Month/Day/Year) 08/26/2004									Officer (give title Other (specify below) below)						
(Street) BLOOMINGTON MN 55420-1196				_   4.	4. If Amendment, Date of Original Filed (Month/Day/Year)  6. Individual or Joint/Group Line)  X Form filed by One Form filed by More											One Rep	orting Pe	rson		
(City)	(SI	ate)	(Zip)										Person							
		Tab	le I -	Non-Deri	vative	e Sec	uriti	ies A	cquii	red, C	Disposed	of, or	Benefi	cial	ly Owned					
		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. Amount of Securities Beneficially Owned Follow Reported			Form: Direct (D) or Indirect		Nature of direct eneficial wnership					
									Code	v	Amount	(A) or (D)	Price		Transaction (Instr. 3 and				nstr. 4)	
Common	Stock			08/26/20	004				M		2,000	A	\$17.71	.88	9,914		I	A R	leld by hristoppher Twomey evocable trust UA	
Common	Stock			08/26/20	004				F		558	D	\$63.4	3	9,356	9,356 I A		leld by hristoppher Twomey evocable rust UA		
Common	nmon Stock Units												1,030.311		D	)				
		7	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)	Exec if any	eemed ution Date, / th/Day/Year)	4. Transa Code ( 8)		of Deriv Secu Acqu (A) of Disp of (D	osed 0) tr. 3, 4	<del>' '</del>			7. Title and Amount of Securities Underlying Derivative Secu (Instr. 3 and 4)		8. Price o Derivative Security (Instr. 5)		deriva Securi Benefi Owner Follow Repor	ities icially d ving ted action(s)	10. Ownersi Form: Direct (I or Indire (I) (Instr.	Beneficial Ownership ct (Instr. 4)	
G: 1					Code	v	(A)	(D)		cisable	Date	Title	Shar	res						
Stock Option	\$17.719	08/26/2004			M			2,000	05/0	1/2000	11/01/2004	Stoc		00	\$17.7188		0	D		

**Explanation of Responses:** 

08/30/2004 N. Jeanne Ryan, 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.

<sup>\*</sup> If the form is filed by more than one reporting person, see Instruction 4 (b)(v).

<sup>\*\*</sup> Intentional misstatements or omissions of facts constitute Federal Criminal Violations See 18 U.S.C. 1001 and 15 U.S.C. 78ff(a).