

STATEMENT OF CHANGES IN BENEFICIAL OWNERSHIP

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

OMB APPROVAL	
OMB Number:	3235-0287
Estimated average burden hours per response:	0.5

1. Name and Address of Reporting Person* <u>MEYER KAREN M</u> (Last) (First) (Middle) <u>8111 LYNDALE AVENUE SOUTH</u> (Street) <u>BLOOMINGTON MN 55420-1196</u> (City) (State) (Zip)	2. Issuer Name and Ticker or Trading Symbol <u>TORO CO [TTC]</u>	5. Relationship of Reporting Person(s) to Issuer (Check all applicable) Director 10% Owner <input checked="" type="checkbox"/> Officer (give title below) Other (specify below) <u>VP, Administration</u>
	3. Date of Earliest Transaction (Month/Day/Year) <u>12/06/2007</u>	
	4. If Amendment, Date of Original Filed (Month/Day/Year)	
		6. Individual or Joint/Group Filing (Check Applicable Line) <input checked="" type="checkbox"/> Form filed by One Reporting Person <input type="checkbox"/> Form filed by More than One Reporting Person

Table I - Non-Derivative Securities Acquired, Disposed of, or Beneficially 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 Transaction(s) (Instr. 3 and 4)	6. Ownership Form: Direct (D) or Indirect (I) (Instr. 4)	7. Nature of Indirect Beneficial Ownership (Instr. 4)
			Code	V	Amount	(A) or (D)	Price			
Common Stock								27,810	D	
Common Stock Units								22,804.365 ⁽¹⁾	D	
Matching Units								11,402.006 ⁽²⁾	D	
Performance Share Units	12/06/2007		A		8,145 ⁽³⁾	A	\$0	194,658.436 ⁽⁴⁾	D	
Common Stock								40,575.3507 ⁽⁵⁾	I	The Toro Company Investment, Savings & ESOP

Table II - Derivative Securities Acquired, Disposed of, or Beneficially Owned (e.g., puts, calls, warrants, options, convertible securities)

1. Title of Derivative Security (Instr. 3)	2. Conversion or Exercise Price of Derivative Security	3. Transaction Date (Month/Day/Year)	3A. Deemed Execution Date, if any (Month/Day/Year)	4. Transaction Code (Instr. 8)		5. Number of Derivative Securities Acquired (A) or Disposed of (D) (Instr. 3, 4 and 5)	6. Date Exercisable and Expiration Date (Month/Day/Year)		7. Title and Amount of Securities Underlying Derivative Security (Instr. 3 and 4)	8. Price of Derivative Security (Instr. 5)	9. Number of derivative Securities Beneficially Owned Following Reported Transaction(s) (Instr. 4)	10. Ownership Form: Direct (D) or Indirect (I) (Instr. 4)	11. Nature of Indirect Beneficial Ownership (Instr. 4)
				Code	V		Date Exercisable	Expiration Date					

Explanation of Responses:

- Includes 48.0371 Common Stock Units acquired by the reporting person on October 17, 2007 under the dividend reinvestment feature of The Toro Company Deferred Compensation Plan for Officers. Also includes 0.2654 Common Stock Units acquired by the reporting person pursuant to an account adjustment in the reporting person's account number under The Toro Company Deferred Compensation Plan for Officers.
- Includes 24.0182 Matching Units acquired by the reporting person on October 17, 2007 under the dividend reinvestment feature of The Toro Company Deferred Compensation Plan for Officers. Also includes 0.1332 Matching Units acquired by the reporting person pursuant to an account adjustment in the reporting person's account number under The Toro Company Deferred Compensation Plan for Officers.
- Represents payout of Performance Share Awards for the Fiscal 2005 to Fiscal 2007 Performance Period under The Toro Company Performance Share Plan (the "PSP"), as approved by the registrant's Compensation & Human Resources Committee of its Board of Directors subject to confirmation by the registrant's Fiscal 2007 financial results released on December 6, 2007. The reporting person has deferred the payout of her Performance Share Awards under The Toro Company Deferred Compensation Plan for Officers and, accordingly, the reporting person's Performance Share Awards are paid in Performance Share Units under The Toro Company Deferred Compensation Plan for Officers.
- Includes 392.8884 Performance Share Units acquired by the reporting person on October 17, 2007 under the dividend reinvestment feature of The Toro Company Deferred Compensation Plan for Officers. Also includes 53.6787 Performance Share Units acquired by the reporting person pursuant to an account adjustment in the reporting person's account under The Toro Company Deferred Compensation Plan for Officers.
- Includes 85.859 Shares of Common Stock acquired by the reporting person on October 17, 2007 under the dividend reinvestment feature of The Toro Company Investment, Savings & ESOP Plan.

Stacy L. Bogart, Atty-in-Fact 12/10/2007

** Signature of Reporting Person Date

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

* 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).

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.