

SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549

AMENDMENT NO. 1

TO

FORM S-8

REGISTRATION STATEMENT
UNDER
THE SECURITIES ACT OF 1933

THE TORO COMPANY
(Exact name of issuer as specified in its charter)

Delaware (State or other jurisdiction of incorporation or organization)	41-0580470 (I.R.S. Employer Identification Number)
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8111 Lyndale Avenue South
Bloomington, Minnesota 55420
(Address of principal executive offices) (Zip Code)

THE TORO COMPANY
MATCHING STOCK PLAN
(Full title of the plan)

J. Lawrence McIntyre, Esquire
Vice President, Secretary and General Counsel
The Toro Company
8111 Lyndale Avenue South
Bloomington, Minnesota 55420
Telephone number : (612) 888-8801
(Name, address and telephone number of agent for service)

Copy to:

Helen P. Starr
Attorney at Law
6010 33rd Street, N.W.
Washington, D.C. 20015-1606

EXPLANATORY STATEMENT

Pursuant to this Amendment No. 1 to its Registration Statement on Form S-8 (Registration No. 33-22469), The Toro Company ("Registrant") deregisters 571,069.748 shares of its Common Stock, par value \$1.00 per share, and related plan interests, previously registered in connection with The Toro Company Matching Stock Plan (the "Plan"), an employee benefit plan. The shares and interests being deregistered were not issued in connection with the Plan, which has terminated and been replaced by The Toro Company Investment and Savings Plan. 428,930.252 shares were issued to participants in the Plan.

SIGNATURES

THE REGISTRANT. Pursuant to the requirements of the Securities Act of 1933, the Registrant certifies that it has reasonable grounds to believe that it meets all of the requirements for filing on Form S-8 and has duly caused this Amendment No. 1 to its Registration Statement to be signed on its behalf by the undersigned, thereunto duly authorized, in the City of Bloomington, State of Minnesota on the 22nd day of May, 1996.

THE TORO COMPANY
(Registrant)

By: J. LAWRENCE MCINTYRE

J. Lawrence McIntyre, Vice President,
Secretary and General Counsel

Pursuant to the requirements of the Securities Act of 1933, this Amendment No. 1 to its Registration Statement has been signed by the following persons in the capacities and on the dates indicated.

SIGNATURE	TITLE	DATE
KENDRICK B. MELROSE ----- Kendrick B. Melrose	Chairman, Chief Executive Officer, President and Director (Principal Executive Officer)	May 22, 1996
GERALD T. KNIGHT ----- Gerald T. Knight	Vice President Finance and Chief Financial Officer (Principal Financial Officer)	May 22, 1996
* ----- Randy B. James	Vice President and Controller (Principal Accounting Officer)	May 22, 1996
----- Ronald O. Baukol	Director	May , 1996
ROBERT C. BUHRMASTER ----- Robert C. Buhrmaster	Director	May 22, 1996
JANET K. COOPER ----- Janet K. Cooper	Director	May 22, 1996

*

Director

May 22, 1996

Alex A. Meyer

ROBERT H. NASSAU

Director

May 22, 1996

Robert H. Nassau

DALE R. OLSETH

Director

May 22, 1996

Dale R. Olseth

EDWIN H. WINGATE

Director

May 22, 1996

Edwin H. Wingate

* By KENDRICK B. MELROSE

Kendrick B. Melrose
ATTORNEY-IN-FACT
May 22, 1996

THE PLAN. Pursuant to the requirements of the Securities Act of 1933, the Plan has duly caused this Registration Statement to be signed on its behalf by the undersigned, thereunto duly authorized, in the City of Bloomington, State of Minnesota on the 22nd day of May, 1996.

THE TORO COMPANY MATCHING STOCK PLAN
(Plan)

By: J. LAWRENCE MCINTYRE

J. Lawrence McIntyre, Vice President,
Secretary and General Counsel