

As filed with the Securities and Exchange Commission on May 12, 1997

Registration No. 33-62743

SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549

AMENDMENT NO. 1

TO

FORM S-3

REGISTRATION STATEMENT  
UNDER  
THE SECURITIES ACT OF 1933

THE TORO COMPANY

(Exact name of registrant as specified in its charter)

Delaware	41-0580470
(State or other jurisdiction of incorporation or organization)	(I.R.S. Employer Identification Number)

8111 Lyndale Avenue South  
Bloomington, Minnesota 55420  
(612) 888-8801

(Address, including zip code, and telephone number,  
including area code, of registrant's principal executive offices)

J. Lawrence McIntyre, Esquire  
Vice President, Secretary and General Counsel  
The Toro Company  
8111 Lyndale Avenue South  
Bloomington, Minnesota 55420  
(612) 888-8801

(Name, address, including zip code, and telephone number, including area code,  
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-3 (Registration No. 33-62743), The Toro Company ("Registrant") deregisters 69,900 shares of its Common Stock, par value \$1.00 per share, previously registered in connection with The Summit Club II Stock Incentive Program (the "Program"), a sales incentive program for its Toro and Lawn-Boy lawn equipment product dealers. The shares being deregistered were not issued in connection with Registrant's incentive program which has terminated. 30,100 shares were issued to participants in the Program.

SIGNATURES

Pursuant to the requirements of the Securities Act of 1933, The Toro Company certifies that it has reasonable grounds to believe that it meets all of the requirements for filing on Form S-3 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 and State of Minnesota on the 12th day of May, 1997.

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 12, 1997
* ----- Gerald T. Knight	Vice President Finance and Chief Financial Officer (Principal Financial Officer)	May 12, 1997
* ----- Randy B. James	Vice President and Controller (Principal Accounting Officer)	May 12, 1997
* ----- Janet K. Cooper	Director	May 12, 1997
* ----- Alex A. Meyer	Director	May 12, 1997

