

Mail Stop 03-06

April 18, 2005
Mr. Stephen P. Wolfe
Vice President, Finance
Treasurer and Chief Financial Officer
The Toro Company
8111 Lyndale Avenue South
Bloomington, Mn 55420-1196

RE: The Toro Company
Form 10-K for the fiscal year ended October 31, 2004
File No. 001-08649

Dear Mr. Wolfe,

We have completed our review of your Form 10-K and related filings and do not, at this time, have any further comments.

Sincerely,

Martin F. James
Senior Assistant Chief

Accountant