FORM 4

## **UNITED STATES SECURITIES AND EXCHANGE COMMISSION**

Washington, D.C. 20549

## STATEMENT OF CHANGES IN BENEFICIAL OWNERSHIP

OMB APPROVAL								
OMB Number:	3235-0287							
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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* STEINHAFEL GREGG W						2. Issuer Name and Ticker or Trading Symbol TORO CO [ TTC ]								neck all app	onship of Reporting all applicable) Director		n(s) to Iss 10% Ow			
(Last) (First) (Middle) 8111 LYNDALE AVENUE SOUTH						3. Date of Earliest Transaction (Month/Day/Year) 12/11/2006									er (give title /)		Other (s below)	pecify		
(Street) BLOOMINGTON MN 55420-1196  (City) (State) (Zip)						4. If Amendment, Date of Original Filed (Month/Day/Year)									Individual or Joint/Group Filing (Check Applicable Line)     X Form filed by One Reporting Person     Form filed by More than One Reporting Person					
Table I - Non-Deriva  1. Title of Security (Instr. 3)  2. Transaction Date (Month/Day/				ction	on 2A. Deemed Execution Date,			3.		4. Securities Acquired (A) or Disposed Of (D) (Instr. 3, 4 a			5. Amo Securi Benefi Owned	ount of ties cially I Following	6. Ownership Form: Direct (D) or Indirect (I) (Instr. 4)		7. Nature of Indirect Beneficial Ownership			
									Code	v	Amount	(A) or (D)	Price		ted action(s) 3 and 4)			Instr. 4)		
Common Stock 12/11/20					2006	006			M		8,000	A	\$16.20	75 33,178		I	)			
Common Stock 12/11/20					2006	006			S		6,900	D	\$49	26,278		I	)			
Common Stock 12/11/20						006		S		1,100	D	\$49.1	.7 25,178		D					
Common Stock Units														1,1	95.0962	I	)			
		7	able II								posed of converti			/ Owned						
1. Title of Derivative Security (Instr. 3)	2. Conversion or Exercise Price of Derivative Security	3. Transaction Date (Month/Day/Year)	3A. Deel Execution if any (Month/I	on Date,		ransaction ode (Instr.		n of		Exerci on Da Day/Y		7. Title and Amount of Securities Underlying Derivative Secur (Instr. 3 and 4)		8. Price of Derivative Security (Instr. 5)		e C s F lly D o (I	10. Ownership Form: Direct (D) or Indirect (I) (Instr. 4)	11. Nature of Indirect Beneficial Ownership (Instr. 4)		
					Code	ode V		(D)	Date Exercis	able	Expiration Date	Title	Amount or Number of Shares							
Stock	¢16 2075	12/11/2006			м			000	05/01/2	002	11/01/2007	Common	0,000	¢16 2075			D	I		

Explanation of Responses:

N. Jeanne Ryan, Atty-In-Fact 12/12/2006

\*\* 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.

 $<sup>^{\</sup>star}$  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).