

The logo for Toro, featuring the word "TORO" in white, bold, sans-serif capital letters inside a red rounded square.

February 24, 2015

**VIA EDGAR**

Securities and Exchange Commission  
Division of Corporation Finance  
100 F Street, N.E.  
Washington, D.C. 20549  
Attn: Martin James  
Senior Assistant Chief Accountant

**Re: The Toro Company**  
**Form 10-K for Fiscal Year Ended October 31, 2014**  
**Filed December 22, 2014**  
**Form 8-K dated and filed November 14, 2014**  
**File Number: 001-08649**

Dear Mr. James:

The purpose of this letter is to confirm a telephone conversation between Amy E. Culbert of Oppenheimer Wolff & Donnelly LLP, and Dennis Hult on February 24, 2015, pursuant to which the Staff of the Division of Corporation Finance approved the request of The Toro Company to extend the due date for Toro's response to the Staff's comment letter dated February 23, 2015, File No. 001-08649, to no later than March 20, 2015.

If you have any questions, please do not hesitate to contact me at (952) 887-8076.

Sincerely,

/s/ Renee J. Peterson

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Renee J. Peterson

Vice President, Treasurer and Chief Financial Officer

cc: Dennis Hult, Assistant Chief Accountant

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