

Registration No. 33-67748

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	(I.R.S. Employer
of incorporation or organization)	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. 33-67748), The Toro Company ("Registrant") deregisters 23,100 shares of its Common Stock, par value \$1.00 per share, previously registered in connection with The Summit Club Stock Incentive Program (the "Program"), an incentive program for its Toro lawn equipment product dealers. The shares being deregistered were not issued in connection with Registrant's incentive program which has terminated. 76,900 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 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	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	Director	May , 1996
----- Janet K. Cooper	Director	May , 1996

*

Director

May 22, 1996

Alex A. Meyer

*

Director

May 22, 1996

Robert H. Nassau

*

Director

May 22, 1996

Dale R. Olseth

*

Director

May 22, 1996

Edwin H. Wingate

* By KENDRICK B. MELROSE

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