FORM 4

UNITED STATES SECURITIES AND EXCHANGE COMMISSION

Washington, D.C. 20549

STATEMENT OF CHANGES IN BENEFICIAL OWNERSHIP

OMB APPRO	VAL					
OMB Number:	3235-0287					
Estimated average burd	en					
hours per response:	0.5					

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* MEURLOT SANDRA J						2. Issuer Name and Ticker or Trading Symbol TORO CO [TTC]								Relationship of Reporting Person(s) to Issuer (Check all applicable) Director 10% Owner						
(Last) 8111 LY		(First) (Middle) E AVENUE SOUTH					3. Date of Earliest Transaction (Month/Day/Year) 02/22/2007								X Officer (give title Other (specify below) below) Vice President - Operations					
(Street) BLOOMINGTON MN 55420-1196					4.1	f Amer	ndment,	Date	of Orig	inal F	iled (Month/D	Individual or Joint/Group Filing (Check Applicable Line) X Form filed by One Reporting Person Form filed by More than One Reporting								
(City)	(S	tate)	(Zip)									Person								
			le I - N					s A		ed, C	Disposed o			ciall	_		1			
1. Title of Security (Instr. 3)			2. Transacti Date (Month/Day		Execu	Deemed ecution Date, ny enth/Day/Year)	·	3. Transaction Code (Instr. 8)					Beneficiall Owned Fol Reported		y	6. Ownership Form: Direct (D) or Indirect (I) (Instr. 4)	Direct ndirect	7. Natu Indirec Benefic Owners (Instr. 4	ct icial rship	
									Code	v	Amount	(A) or (D)	Price		Transaction (Instr. 3 and				`	,
Common	Stock			02/22/20	007				M		6,196	A	\$16.13	375	6,19	6	D)		
Common	Stock			02/22/20	007)7			S		2,600	D	\$55	3,5		96 I				
Common Stock 02/22.			02/22/20	007				S		200	D	\$55.0	3,396		6	D D				
Common Stock 02/22/2007				007	7			S		100	D	\$55.0	3,290		6	D				
Common Stock 02/22/2				02/22/20	007				S		1,496	D	\$55.04		1,800		D			
Common Stock			02/22/20	007				S		100	D	\$55.0	.05 1,700		0	D				
Common Stock 02/22/200				007	17			S		200	D	D \$55.06		1,500		D				
Common Stock 02.			02/22/20	007				S		1,200	D	\$55.	5.1 300)	D				
Common Stock			02/22/2007					S		100	D	\$55.	55.11 200)	D				
Common Stock 02/2			02/22/20	007	07			S		100	D	\$ 55.12 10		100	0 I		D			
Common Stock 02/22/200°					007	17		S		100	D	\$55.	14	0		D				
Performance Share Units					49,60		49,600.	D.8914 D)										
Common Stock														502.235		I		Inves	pany stment, ngs &	
		1	able								sposed of				Owned					
1. Title of Derivative Security (Instr. 3)	2. Conversion or Exercise Price of Derivative Security	3. Transaction Date (Month/Day/Year)	3A. Deemed 4 Execution Date, if any C		4. Transa Code (8)	ection	5. Number of		1		cisable and	7. Title and Amount of Securities Underlying Derivative Sect (Instr. 3 and 4)		rity	8. Price of Derivative Security (Instr. 5)	9. Num derivat Securit Benefic Owned Followi Report Transa (Instr. 4	ive dies dially ding ed ction(s)	10. Owners Form: Direct (I or Indirect)	hip c E O) (ect (11. Nature of Indirec Beneficia Ownershi Instr. 4)
					Code	v	(A) ((D)	Date Exerci	sable	Expiration Date	Title	Amo or Num of Shar	ber						
Stock Option	\$16.1375	02/22/2007			M			5,196	12/04	/2002	12/04/2012	Commo Stock		96	\$16.1375	23,	804	D		
xplanatio	n of Respons	ses:	,													-				

N. Jeanne Ryan, Atty-In-Fact

02/23/2007 Date

** Signature of Reporting Person

Reminder: Report on a separate line for each class of securities beneficially owned directly or indirectly.

 $^{^{\}star}$ If the form is filed by more than one reporting person, see Instruction 4 (b)(v).

^{**} Intentional misstatements or omissions of facts constitute Federal Criminal Violations See 18 U.S.C. 1001 and 15 U.S.C. 78ff(a).

Note: File three copies of this Form, one of which must be manually signed. If space is insufficient, see Instruction 6 for procedure.