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FORM 4

UNITED STATES SECURITIES AND EXCHANGE COMMISSION

Washington, D.C. 20549

Check this box if no longer subject to
Section 16. Form 4 or Form 5
obligations may continue. See
Instruction 1(b).

STATEMENT OF CHANGES IN BENEFICIAL OWNERSHIP

Filed pursuant to Section 16(a) of the Securities Exchange Act of 1934

OMB APPROVAL									
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			or Section 30(h) of the Investment Company Act of 1940							
1. Name and Address of Reporting Person*			2. Issuer Name and Ticker or Trading Symbol TORO CO [TTC]		5. Relationship of Reporting Person(s) to Issuer (Check all applicable)					
BURKART PHILIP A					Director	10% Owner				
,, (l. ast)	(Eirct)	(Middlo)	3. Date of Earliest Transaction (Month/Day/Year)	— x	Officer (give title below)	Other (specify below)				
(Last) (First) (Middl 8111 LYNDALE AVENUE SOUTH		,	09/06/2007		Vice President, General Mgr. I					
(Street)			4. If Amendment, Date of Original Filed (Month/Day/Year)	6. Indiv Line)	vidual or Joint/Group Fil	ing (Check Applicable				
BLOOMI	NGTON MN	55420-1196		X	Form filed by One Re	eporting Person				
(City)	(State)	(Zip)	-		Form filed by More th Person	nan One Reporting				

Table I - Non-Derivative Securities Acquired, Disposed of, or Beneficially Owned

1. Title of Security (Instr. 3)	2. Transaction Date (Month/Day/Year)	2A. Deemed Execution Date, if any (Month/Day/Year)	Transaction Code (Instr.					5. Amount of Securities Beneficially Owned Following Benorted	6. Ownership Form: Direct (D) or Indirect (I) (Instr. 4)	7. Nature of Indirect Beneficial Ownership
		Code V Amount (A) or (D) Price Reported Transaction(s) (Instr. 3 and 4)			(Instr. 4)					
Common Stock	09/06/2007		S		10,470	D	\$60.151	36,703	D	
Common Stock								20,803.6964	I	The Toro Company Investment, Savings & ESOP

Table II - Derivative Securities Acquired, Disposed of, or Beneficially Owned (e.g., puts, calls, warrants, options, convertible securities)

1. Title of Derivative Security (Instr. 3)	2. Conversion or Exercise Price of Derivative Security	3. Transaction Date (Month/Day/Year)	3A. Deemed Execution Date,	4. Transa Code (8)	ction	5. Nu of Deriv Secu Acqu	5. Number of Derivative Securities Acquired (A) or		Date Exercisable and piration Date Amount of			8. Price of Derivative Security (Instr. 5)	9. Number of derivative Securities Beneficially Owned Following	10. Ownership Form: Direct (D) or Indirect (I) (Instr. 4)	11. Nature of Indirect Beneficial Ownership (Instr. 4)
				Code	v	Dispo of (D) (Instr and 5	osed . 3, 4	Date Exercisable	Expiration Date	and 4) Title			Reported Transaction(s) (Instr. 4)		

Explanation of Responses:

Stacy L. Bogart, Atty-in-Fact 09/07/2007

** Signature of Reporting Person Date

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

* 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.

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.

Know all by these presents, that the undersigned hereby constitutes and appoints each of Stacy L. Bogart, Timothy P. Dordell and Stephen P. Wolfe, signing singly, true and lawful attorneys in fact relative to the filings identified below in connection with the undersigned's derivative and non derivative securities of The Toro Company (TTC) to:

(1) execute for and on behalf of the undersigned Forms 3, 4 and 5 in accordance with Section 16(a) of the Securities Exchange Act of 1934 and the rules thereunder;

- (2)do and perform any and all acts for and on behalf of the undersigned which may be necessary or desirable to complete the execution of any such Form 3, 4 or 5 and the timely filing of such form with the United States Securities and Exchange Commission and any stock exchange or similar authority; and
- (3)take any other action of any type whatsoever in connection with the foregoing which, in the opinion of such attorney in fact, may be of benefit to, in the best interest of, or legally required by, the undersigned, it being understood that the documents executed by such attorney in fact on behalf of the undersigned pursuant to this Power of Attorney shall be in such form and shall contain such terms and conditions as such attorney in fact may approve in either of their discretion.

The undersigned hereby grants to each such attorney-in-fact full power and authority to do and perform all and every act and thing whatsoever requisite, necessary and proper to be done in the exercise of any of the rights and powers herein granted, as fully to all intents and purposes as such attorney in fact might or could do if personally present, with full power of substitution or revocation, hereby ratifying and confirming all that each such attorney in fact, or any substitute or substitutes, shall lawfully do or cause to be done by virtue of this power of attorney and the rights and powers herein granted. The undersigned acknowledges that the foregoing attorneys in fact, in serving in such capacity at the request of the undersigned, are not assuming, nor is the Company assuming, any of the undersigned's responsibilities to comply with Section 16 of the Securities Exchange act of 1934.

IN WITNESS WHEREOF, the undersigned has caused this Power of Attorney to be executed as of this 22nd day of May, 2007 and said Power shall remain in effect until revoked by the undersigned in writing, or at such time as the undersigned is no longer an officer of The Toro Company, whichever first occurs.