

MEYER KAREN M
Form 4
December 10, 2007

FORM 4

**UNITED STATES SECURITIES AND EXCHANGE COMMISSION
Washington, D.C. 20549**

OMB APPROVAL

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STATEMENT OF CHANGES IN BENEFICIAL OWNERSHIP OF SECURITIES

Filed pursuant to Section 16(a) of the Securities Exchange Act of 1934, Section 17(a) of the Public Utility Holding Company Act of 1935 or Section 30(h) of the Investment Company Act of 1940

(Print or Type Responses)

1. Name and Address of Reporting Person *
MEYER KAREN M

(Last) (First) (Middle)

8111 LYNDALE AVENUE SOUTH

(Street)

BLOOMINGTON, MN 55420-1196

(City) (State) (Zip)

2. Issuer Name and Ticker or Trading Symbol
TORO CO [TTC]

3. Date of Earliest Transaction (Month/Day/Year)
12/06/2007

4. If Amendment, Date Original Filed(Month/Day/Year)

5. Relationship of Reporting Person(s) to Issuer

(Check all applicable)

____ Director _____ 10% Owner
 Officer (give title below) _____ Other (specify below)

VP, Administration

6. Individual or Joint/Group Filing(Check Applicable Line)

Form filed by One Reporting Person
 Form filed by More than One Reporting Person

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)	3. Transaction Code (Instr. 8)	4. Securities Acquired (A) or Disposed of (D) (Instr. 3, 4 and 5)	5. Amount of Securities Beneficially Owned Following Reported Transaction(s) (Instr. 3 and 4)	6. Ownership Form: Direct (D) or Indirect (I) (Instr. 4)	7. Nature of Indirect Beneficial Ownership (Instr. 4)
			Code	V	Amount	(D)	Price
Common Stock					27,810	D	
Common Stock Units					22,804.365 (1)	D	
Matching Units					11,402.006 (2)	D	
Performance Share Units	12/06/2007		A		8,145 (3)	A	\$ 0
Common Stock					194,658.436 (4)	D	
Common Stock					40,575.3507 (5)	I	The Toro Company Investment,

Savings & ESOP

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

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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, if any (Month/Day/Year)	4. Transaction Code (Instr. 8)	5. Number of Derivative Securities Acquired (A) or Disposed of (D) (Instr. 3, 4, and 5)	6. Date Exercisable and Expiration Date (Month/Day/Year)	7. Title and Amount of Underlying Securities (Instr. 3 and 4)	8. Price of Derivative Security (Instr. 5)	9. Number of Derivative Securities Beneficially Owned (Instr. 5)
				Code	V (A) (D)	Date Exercisable	Expiration Date	Title	Amount or Number of Shares

Reporting Owners

Reporting Owner Name / Address	Relationships			
	Director	10% Owner	Officer	Other
MEYER KAREN M 8111 LYNDAL AVENUE SOUTH BLOOMINGTON, MN 55420-1196			VP, Administration	

Signatures

Stacy L. Bogart,
Atty-in-Fact 12/10/2007

__Signature of Reporting Person Date

Explanation of Responses:

* 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).

(3) Represents payout of Performance Share Awards for the Fiscal 2005 to Fiscal 2007 Performance Period under The Toro Company Performance Share Plan (the "PSP"), as approved by the registrant's Compensation & Human Resources Committee of its Board of Directors subject to confirmation by the registrant's Fiscal 2007 financial results released on December 6, 2007. The reporting person has deferred the payout of her Performance Share Awards under The Toro Company Deferred Compensation Plan for Officers and, accordingly, the reporting person's Performance Share Awards are paid in Performance Share Units under The Toro Company Deferred Compensation Plan for Officers.

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- Includes 24.0182 Matching Units acquired by the reporting person on October 17, 2007 under the dividend reinvestment feature of The Toro Company Deferred Compensation Plan for Officers. Also includes 0.1332 Matching Units acquired by the reporting person pursuant to an account adjustment in the reporting person's account number under The Toro Company Deferred Compensation Plan for Officers.
- (2)
- Includes 48.0371 Common Stock Units acquired by the reporting person on October 17, 2007 under the dividend reinvestment feature of The Toro Company Deferred Compensation Plan for Officers. Also includes 0.2654 Common Stock Units acquired by the reporting person pursuant to an account adjustment in the reporting person's account number under The Toro Company Deferred Compensation Plan for Officers.
- (1)
- Includes 392.8884 Performance Share Units acquired by the reporting person on October 17, 2007 under the dividend reinvestment feature of The Toro Company Deferred Compensation Plan for Officers. Also includes 53.6787 Performance Share Units acquired by the reporting person pursuant to an account adjustment in the reporting person's account under The Toro Company Deferred Compensation Plan for Officers.
- (4)
- Includes 85.859 Shares of Common Stock acquired by the reporting person on October 17, 2007 under the dividend reinvestment feature of The Toro Company Investment, Savings & ESOP Plan.
- (5)

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

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