

SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549

POST-EFFECTIVE  
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  
(State or other jurisdiction  
of incorporation or organization)

41-0580470  
(I.R.S. Employer  
Identification No.)

8111 LYNDAL AVE SOUTH, BLOOMINGTON, MINNESOTA 55420-1196  
(612) 888-8801  
(Address, including zip code, and telephone number, including area code, of  
registrant's  
principal executive offices)

J. LAWRENCE MCINTYRE, VICE PRESIDENT, SECRETARY AND GENERAL COUNSEL  
THE TORO COMPANY, 8111 LYNDAL AVE SOUTH, BLOOMINGTON, MINNESOTA 55420-1196  
TELEPHONE: (612) 888-8801  
(Name, address, including zip code, and telephone number, including area code of  
agent for service)

Copies to:  
C. ROBERT BEATTIE  
DOHERTY, RUMBLE & BUTLER PROFESSIONAL ASSOCIATION  
3500 FIFTH STREET TOWERS  
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INFORMATION REGARDING SELLING STOCKHOLDERS

This Post-Effective Amendment No. 1 to Registration Statement 333-4521 (the "Registration Statement") is filed in accordance with the undertakings of The Toro Company (the "Company") contained in Item 17 to the Registration Statement. The purpose of this Post-Effective Amendment No. 1 is to amend the Selling Stockholders table set forth pursuant to Item 7 of the Registration Statement to reflect the transfer of shares of Common Stock, \$1.00 par value per share and related Preferred Share Purchase Rights (the "Shares") from individuals originally set forth on the table to individuals not originally owning any Shares. Effective as of December 31, 1996 Sue Jennings and Cynthia H. Love each transferred 275 Shares to Amber Joy Love and 275 Shares to Joshua Levi Love. Effective as of January 1, 1997 Sue Jennings and Cynthia H. Love each transferred 275 Shares to Amber Joy Love and 275 Shares to Joshua Levi Love. Amber Joy Love's Shares are beneficially owned by Cynthia H. Love as custodian for Amber Joy Love because Amber Joy Love is a minor.

Sue Jennings originally was issued 11,925 Shares which were subject to the Registration Statement. Giving effect to the transfers described above that amount is reduced to 10,825 Shares. Cynthia H. Love originally was issued 27,747 Shares which were subject to the Registration Statement. The transfers described above do not change such amount, however, 1,100 of such Shares are held as custodian by Cynthia H. Love for Amber Joy Love. Joshua Levi Love owns 1,100 Shares after giving effect to the transfers described above. The following table sets forth the Selling Stockholders table as amended to give effect to the transfers described above.

NAMES OF STOCKHOLDERS	NUMBER OF SHARES OWNED PRIOR TO OFFERING	AMOUNT TO BE OFFERED
Cynthia H. Love(1)(2)	27,747	27,747
Mark Breeding(3)	18,887	18,887
Sue Jennings(4)	11,925	10,825
Todd E. Scott	266	266
Jay Beckett	266	266
Loreto Abellera	666	666
William A. Fahey(5)	1,465	1,465
Charles Childress(6)	133	133
Robert E. King(6)	133	133
Murphy Rhoads	399	399
Paul Sorrels	2,331	2,331
Jeff Stewart(7)	666	666
Jim Blagg(8)	666	666
J. C. Causey(6)	1,512	666
David Smith(6)	266	266
Mark Shapiro	133	133
Robert H. Deegan(6)	133	133
Mark L. Stockdale(6)	133	133
Jay Scott Embry(6)	133	133
Matthew Fahey(6)	133	133
Mary L. Ondrusek(6)	133	133
Steven Kahla(6)	399	399
Joshua Levi Love(9)	0	1,100

Assuming each Selling Stockholder sells all of the Shares registered on his or her behalf pursuant to the Registration Statement, no Selling Stockholder (other than J.C. Causey as to the 846 shares not subject to the offering unless such shares are otherwise sold) would own any shares of the Company after completion of such an offering.

- (1) Cynthia H. Love was the Chairman of the Board of ICSS until the merger of NTN into ICSS. She is currently employed by the Company. Prior to the merger of NTN into ICSS, she owned 40.9% of the ICSS common stock.
- (2) Includes 1,100 Shares Cynthia H. Love holds as custodian for Amber Joy Love, a minor.
- (3) Mark Breeding was the Chief Executive Officer of ICSS until the merger of NTN into ICSS. He is currently employed by ICSS. Prior to the merger of NTN into ICSS, he owned 27.9% of the ICSS common stock.
- (4) Prior to the merger of NTN into ICSS, Sue Jennings owned 17.62% of the ICSS common stock.
- (5) William A. Fahey was a Vice President of ICSS until the merger of NTN into ICSS. He is currently employed by ICSS.
- (6) Was an employee of ICSS prior to the merger of NTN into ICSS and continues to be an employee of ICSS.
- (7) Jeff Stewart was the Chief Financial Officer of ICSS until the merger of NTN into ICSS. He is currently employed by ICSS.
- (8) Jim Blagg was a Vice President of ICSS until the merge of NTN into ICSS. He is currently employed by ICSS.
- (9) Received 275 Shares as a gift from Sue Jennings and Cynthia H. Love, each, effective December 31, 1996 and 275 Shares as a gift from Sue Jennings and Cynthia H. Love, each, effective January 1, 1997.

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 Post-Effective Amendment No. 1 to the Registration Statement to be signed on its behalf by the undersigned, thereunto duly authorized, in the City of Bloomington, State of Minnesota, on this 3rd day of February, 1997.

THE TORO COMPANY

By /s/ J. LAWRENCE MCINTYRE

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J. Lawrence McIntyre  
VICE PRESIDENT, SECRETARY AND  
GENERAL COUNSEL

Pursuant to the requirements of the Securities Act of 1933, this Registration Statement has been signed below by the following persons in the capacities and on the dates indicated.

* ----- Kendrick B. Melrose	Chairman of the Board, Chief Executive Officer and Director	February 3, 1997
* ----- Gerald T. Knight	Vice President Finance, Chief Financial Officer	February 3, 1997
* ----- Randy B. James	Vice President and Controller	February 3, 1997
* ----- Ronald O. Baukol	Director	February 3, 1997
* ----- Robert C. Buhrmaster	Director	February 3, 1997
* ----- Janet K. Cooper	Director	February 3, 1997
* ----- Alex A. Meyer	Director	February 3, 1997
* ----- Robert H. Nassau	Director	February 3, 1997
* ----- Dale R. Olseth	Director	February 3, 1997
* ----- Edwin H. Wingate	Director	February 3, 1997

\*By /s/ J. LAWRENCE  
MCINTYRE

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J. Lawrence McIntyre  
ATTORNEY-IN-FACT