Form **8937**(December 2011)
Department of the Treasury
Internal Revenue Service

## Report of Organizational Actions Affecting Basis of Securities

▶ See separate instructions.

OMB No. 1545-2224

Internal Nevende Service			<b>▶</b> 000 30	parate manucuona.		
Part I Reporting Issuer				AND MADE OF THE PARTY OF THE PA		
1 Issuer's name					2	Issuer's employer identification number (EIN)
THE TOPO COMPANY						41 0500470
THE TORO COMPANY  3 Name of contact for additional	information	5	41-0580470 <b>5</b> Email address of contact			
3 Name of contact for additional information 4 Telephone No. of contact						Zinan address of contact
Tom Larson 952-888-8801						Tom.Larson@toro.com
6 Number and street (or P.O. box if mail is not delivered to street address) of contact						City, town, or post office, state, and Zip code of contact
8111 LYNDALE AVENUE	SOUTH					MINNEAPOLIS, MN 55420
8 Date of action		9 C	Classification	on and description		
- 15 0010		_	-			
June 15, 2012  10 CUSIP number 1	1 Serial num			ne Stock Spl		Toro Company Common Stock Account number(s)
10 COSIF Humber	1 Serial Hull	ibei (5)	12	Ticker symbol	13	Account number(s)
891092108			T	r.C.		
	tion Attach	additional			ack of fo	orm for additional questions.
						which shareholders' ownership is measured for
the action on May 2	4, 2012,	the Co	mpany'	s Board of D	irect	ors declared a two-for-one s
						ructured as a 100 percent s
						re of Toro common stock for
		the re	ecord o	date. The dis	stribu	tion date for the new share:
will be June 29, 201	2.					
15 Describe the quantitative eff	ect of the org	anizational a	action on t	he basis of the secur	rity in the	hands of a U.S. taxpayer as an adjustment per
						ring the stock distribution
						n basis of that share. The
						s the stock split will not
						the stock, nor will it char
the interest that ea	cn snare	enolder	mainta	ains in the c	compan	У.
						*
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16 Describe the calculation of t	the change in	hacie and	the data ti	not cupports the color	ulation e	uch as the market values of securities and the
						eir shares of common stock w
						ult of the two-for-one stoc
split occuring on Ju						
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	V					
7						

Part II	Organizational	Action	(continued)	

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ign ere	Signature  Print your name  Thoma	complete. Declaration	of preparer (other than office	cer) is based on all informat  Date	June	arerhas any knov 29, 2012 President	dedge.
ign ere	belief, it is true, correct, and	complete. Declaration		cer) is based on all informat	June	29, 2012	vledge.
ign ere	belief, it is true, correct, and			cer) is based on all informat	ion of which prepared	arer has any knov	
ign					ion of which prepared	arer has any knov	
t							
11	Inder penalties of periusy I	declare that I have eve	mined this return including	accompanying schedules o	und statements o	nd to the best of	my knowledge and
	0.000000						
he rep	portable tax ye	ar is 2012.			Committee of the control of the cont		
	de any other information i		nent the adjustment, suc	ch as the reportable tax y	rear ▶		
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	ore, the stock					0.0. 1031	delies.
Can a	any resulting loss be recogn caxable event a	nized? $\triangleright$ From and there are	a U.S. ledera	tax conseque	nces to 1	nt, the s	dents
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	old stock between			14			
	olders must comp						
nareho			stock. Refere				
nareho nareho							and the second second
es no areho areho	nareholders purs		cornal Pottonuo	Code $305(a)$ .	which st	tates tha	it gross inco