Instruction 1(b).

FORM 4

UNITED STATES SECURITIES AND EXCHANGE COMMISSION

Washington, D.C. 20549

STATEMENT OF CHANGES IN BENEFICIAL OWNERSHIP

OMB APPROVAL										
OMB Number:	3235-0287									
Estimated average burde	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 Filed pursuant to Section 16(a) of the Securities Exchange Act of 1934 or Section 30(h) of the Investment Company Act of 1940

Name and Address of Reporting Person* HOFFMAN MICHAEL J						2. Issuer Name and Ticker or Trading Symbol TORO CO [TTC]								Officer (give title Oth				Owner		
(Last) 8111 LY	,	(First) (Middle) ALE AVENUE SOUTH					3. Date of Earliest Transaction (Month/Day/Year) 12/02/2004								X Officer (give title Other (specify below) President & COO					
(Street) BLOOMINGTON MN 55420-1196					4.	4. If Amendment, Date of Original Filed (Month/Day/Year)								6. Individual or Joint/Group Filing (Check Applicable Line) X Form filed by One Reporting Person Form filed by More than One Reporting Person						
(City)	(S	state)	(Zip)											Person						
		Та	ble I - No	n-Deri	ivativ	ve S	ecurities	Acc	quired	l, Dis	sposed of	, or Ber	neficial	ly Owned						
1. Title of Security (Instr. 3) 2. Transac Date (Month/Da						Execut ay/Year) if any		A. Deemed xecution Date, any Month/Day/Year)				s Acquired (A) or If (D) (Instr. 3, 4 and		5. Amount of Securities Beneficially Owned Following Reported		6. Ownership Form: Direct (D) or Indirect (I) (Instr. 4)		7. Nature of Indirect Beneficial Ownership		
									Code	v	Amount	(A) or (D)	Price	Transaction(s) (Instr. 3 and 4)				(Instr. 4)		
Common	Stock													43,163.	317	Б				
Performance Share Units														6,185.2	103	D				
Common Stock														14,277.3986		I		The Toro Company nvestment, Savings & ESOP		
			Table II								osed of, convertib			Owned						
1. Title of Derivative Security (Instr. 3)	2. Conversion or Exercise Price of Derivative Security	3. Transaction Date (Month/Day/Year)	3A. Deeme Execution if any (Month/Day	Date,	ate, Transacti Code (Ins				6. Date Exercisa Expiration Date (Month/Day/Year		te of Securities		ties ig e Security	Derivative Security	9. Number of derivative Securities Beneficially Owned Following Reported		10. Ownersh Form: Direct (D or Indirec (I) (Instr.	Beneficial Ownership t (Instr. 4)		
				Coc	Code	v	(A)	(D)	Date Exercis	sable	Expiration Date	Title	Amoun or Numbe of Shares		Transa (Instr.	action(s) 4)				
Stock	\$74.04	12/02/2004			A		20,000 ⁽¹⁾		12/02/	2005	12/02/2014	Common	20,00	\$74.04	20	,000	D			

Explanation of Responses:

 $1. \ The \ option \ vests \ in \ three \ equal \ annual \ installments \ beginning \ on \ December \ 2, \ 2005.$

12/06/2004 N. Jeanne Ryan, Atty-In-Fact

** 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.