



UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549

DIVISION OF  
CORPORATION FINANCE

Mail Stop 3030

April 13, 2017

Via E-mail

Renee J. Peterson  
Vice President, Treasurer and Chief Financial Officer  
The Toro Company  
8111 Lyndale Avenue South  
Bloomington, Minnesota 55420-1196

**Re: The Toro Company  
Form 10-K for the Fiscal Year Ended October 31, 2016  
Filed December 22, 2016  
File No. 001-08649**

Dear Ms. Peterson:

We have completed our review of your filing. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Sincerely,

/s/ Martin James

Martin James  
Senior Assistant Chief Accountant  
Office of Electronics and Machinery