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TORO CO Form 4 December 07,	2007									
FORM	Л									APPROVAL
	→ UNITED S	TATES		TIES AN ington, I			IGE (COMMISSION	OMB Number:	3235-0287
Check this if no longe	r			0					Expires:	January 31 2005
subject to Section 16. Form 4 or Form 5 obligations may contin <i>See</i> Instruc 1(b).	Filed purst Section 17(a)	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						Estimated burden ho response n	d average ours per	
(Print or Type Re	esponses)									
1. Name and Ad HIMAN DEN	dress of Reporting Po NNIS P	erson <u>*</u>	2. Issuer N Symbol TORO CO	Jame and T	Ticker or T	rading	5	5. Relationship of Issuer		
(Last)	(First) (Mi	ddle)	3. Date of E		nsaction			(Chec	k all applical	ole)
8111 LYNDA	ALE AVENUE S	OUTH	(Month/Day 12/06/200					Director X Officer (give below) Vice I		
BLOOMING	(Street) TON, MN 55420	-1196	4. If Amend Filed(Month		e Original			6. Individual or Jo Applicable Line) _X_ Form filed by 0 Form filed by N Person	One Reporting	Person
(City)	(State) (Z	Zip)	Table 1	[- Non-De	rivative So	ecurit	ies Acc	uired, Disposed of	f, or Benefici	ally Owned
1.Title of Security (Instr. 3)	2. Transaction Dat (Month/Day/Year)	Execu any	eemed	3. Transacti Code (Instr. 8)	4. Securi onAcquirec Disposec (Instr. 3,	ties l (A) of l of (E 4 and (A) or	or)) 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)
Common Stock Units				Code V	Amount	(D)	Price		D	
Matching Units								7,373.6966	D	
Performance Share Units								84,756.2722	D	
Common Stock	12/06/2007			А	2,896 (1)	A	\$0	16,977	I	By Trust for reporting person
Common Stock								1,082.1708	Ι	The Toro Company

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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)	4. Transactio Code (Instr. 8)	of		ate	Secur	int of rlying	8. Price of Derivative Security (Instr. 5)	9. Nu Deriv Secur Bene Owne Follo Repo Trans (Instr
			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			
HIMAN DENNIS P			Vice				
8111 LYNDALE AVENUE SOUTH			President,				
BLOOMINGTON, MN 55420-1196			Group				
Signatures							

Stacy L. Bogart,	12/07/2007
Atty-in-Fact	12/07/2007

**Signature of Reporting Person

Explanation of Responses:

* If the form is filed by more than one reporting person, *see* Instruction 4(b)(v).

Date

** Intentional misstatements or omissions of facts constitute Federal Criminal Violations. See 18 U.S.C. 1001 and 15 U.S.C. 78ff(a).

(1) 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. Performance Share Awards are paid in Shares of Common Stock under the PSP.

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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