TORO CO Form 8-K December 07, 2006

UNITED STATES SECURITIES AND EXCHANGE COMMISSION

WASHINGTON, D.C. 20549

FORM 8-K

CURRENT REPORT

Pursuant to Section 13 or 15(d) of the Securities Exchange Act of 1934

Date of Report (Date of Earliest Event Reported):

December 7, 2006

The Toro Company

(Exact name of registrant as specified in its charter)

1-8649

(Commission

File Number)

Delaware

(State or other jurisdiction of incorporation)

8111 Lyndale Avenue South, Bloomington, Minnesota

(Address of principal executive offices)

Registrant s telephone number, including area code:

Not Applicable

Former name or former address, if changed since last report

Check the appropriate box below if the Form 8-K filing is intended to simultaneously satisfy the filing obligation of the registrant under any of the following provisions:

[] Written communications pursuant to Rule 425 under the Securities Act (17 CFR 230.425)

[] Soliciting material pursuant to Rule 14a-12 under the Exchange Act (17 CFR 240.14a-12)

[] Pre-commencement communications pursuant to Rule 14d-2(b) under the Exchange Act (17 CFR 240.14d-2(b))

[] Pre-commencement communications pursuant to Rule 13e-4(c) under the Exchange Act (17 CFR 240.13e-4(c))

41-0580470

(I.R.S. Employer Identification No.)

55420

(Zip Code)

952-888-8801

Top of the Form Item 2.02 Results of Operations and Financial Condition.

On December 7, 2006, The Toro Company announced its earnings for the three and twelve months ended October 31, 2006. Attached to this Current Report on Form 8-K as Exhibit 99 is a copy of The Toro Company's press release in connection with the announcement. The information in this report is being furnished and shall not be deemed to be filed for purposes of Section 18 of the Securities Exchange Act of 1934, or otherwise subject to the liability of that section, and shall not be deemed to be incorporated by reference by any general statements by The Toro Company incorporating by reference this report or future filings into any filings under the Securities Act of 1933 or the Securities Exchange Act of 1934, except to the extent The Toro Company specifically incorporates the information by reference.

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SIGNATURES

Pursuant to the requirements of the Securities Exchange Act of 1934, the registrant has duly caused this report to be signed on its behalf by the undersigned hereunto duly authorized.

The Toro Company

December 7, 2006

By: Stephen P. Wolfe

Name: Stephen P. Wolfe Title: Vice President Finance and Chief Financial Officer

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Exhibit Index

Exhibit No.	Description

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Other - Registrant's press release dated December 7, 2006 (furnished herewith).