



The Toro Company

8111 Lyndale Avenue South, Bloomington, Minnesota 55420-1196
• 612/888-8801 • FAX 612/887-8258

December 19, 1995

2520032031025

**CERTIFIED MAIL
RETURN, RECEIPT REQUESTED**

Top Hat Plan Exemption
Pension and Welfare Benefits Administration
Room N-5638
U. S. Department of Labor
200 Constitution Avenue, N.W.
Washington, D. C. 20210

Dear Sir/Madam:

Enclosed is a copy of a certified filing sent to you on November 28, 1995 and a copy of the Certified Mail Receipt. That filing was sent to you at Room N-5644. To date we have not yet received the Domestic Return Receipt.

Did you receive our original filing? Please advise.

Sincerely,

A handwritten signature in black ink, appearing to read "N. Jeanne Ryan".

N. Jeanne Ryan
Assistant Secretary

Enclosures



The Toro Company

8111 Lyndale Avenue South, Bloomington, Minnesota 55420-1196
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November 28, 1995

**CERTIFIED MAIL
RETURN, RECEIPT REQUESTED**

Top Hat Plan Exemption
Pension and Welfare Benefits Administration
Room N-5644
U. S. Department of Labor
200 Constitution Avenue, N.W.
Washington, D.C. 20210

Re: Section 2520.104-23 of the Department of Labor Regulations

Dear Sir/Madam:

Pursuant to Section 110 of Title I of the Employee Retirement Income Security Act of 1974, as amended ("ERISA"), and Section 2520.104-23 of the Department of Labor Regulations, The Toro Company hereby provides the information required to comply with the alternative method of compliance with the reporting and disclosure requirements of Part 1 of Title I of ERISA for unfunded plans maintained by an employer for a select group of management or highly compensated employees. As required under Section 2520.104-23(b)(1) of the Regulations, this statement provides a list of the plans maintained by The Toro Company and the number of employees in each plan. Also, this statement provides information with respect to an agreement entered into by and between The Toro Company and a highly compensated, management level employee which provides supplemental compensation to the employee in the event the Department considers this agreement to be subject to ERISA.

1. The name and address of the employer is as follows:

The Toro Company
8111 Lyndale Avenue South
Bloomington, MN 55420-1196

Pension and Welfare Benefits Administration
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2. The Employer Identification Number assigned by the Internal Revenue Service for the employer is the following:


41-0580470

3. The Toro Company hereby declares that it maintains four plans or programs of benefits primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees and has entered into an agreement for supplemental compensation for a highly compensated, management level employee.
4. The number of plans and agreements and the number of employees participating in such plans and agreements is as follows:

<u>Plans</u>	<u>Number of Participants</u>
1. The Toro Company Supplemental Retirement Plan	38
2. The Toro Company Supplemental Retirement Plan II	2
3. The Toro Company Supplemental Management Retirement Plan	14
4. The Toro Company Employment Agreements	14
5. The Toro Company Supplemental Deferred Compensation Agreement with David H. Morris	1

Respectfully submitted,

THE TORO COMPANY

By: 
Its: Vice President, Secretary and General Counsel

P 769 762 935

Certified Mail Receipt

No Insurance Coverage Provided
Do not use for International Mail
(See Reverse)



UNITED STATES
POSTAL SERVICE

Sent to	U.S. Dept. of Labor
Street & No.	200 Constitution Ave, N.W.
PO, State & ZIP Code	Washington, D.C. 20210
Postage	\$ 32
Certified Fee	1.10
Special Delivery Fee	
Restricted Delivery Fee	
Return Receipt Showing to Whom & Date Delivered	1-10
Return Receipt Showing Date, & Address of Delivery	1-10 Washington, D.C.
TOTAL Postage & Fees	\$ 33.10
Postmark or Date	NOV 28 1975

PS Form 3800, June 1990