



The Toro Company

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September 13, 2002

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SEP 13 2002

Jonathan Katz, Secretary
Securities and Exchange Commission
450 Fifth Street, N.W.
Washington, DC 20549

The Toro Company
Certifications Pursuant to the Order of the Securities and Exchange
Commission of June 27, 2002

Dear Mr. Katz:

Attached are the certifications of the Chief Executive Officer and Chief Financial Officer of The Toro Company, as required by the Securities and Exchange Commission's Order issued on June 27, 2002, pursuant to Section 21(a)(1) of the Securities Exchange Act of 1934.

Sincerely,

J. Lawrence McIntyre
Vice President,
Secretary and General Counsel

Enclosures

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Exhibit 99.2

Statement Under Oath of Principal Executive Officer and Principal Financial Officer Regarding Facts and Circumstances Relating to Exchange Act Filings

I, Stephen P. Wolfe, state and attest that:

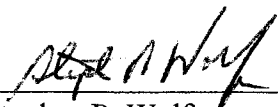
(1) To the best of my knowledge, based upon a review of the covered reports of The Toro Company, and, except as corrected or supplemented in a subsequent covered report:

- no covered report contained an untrue statement of a material fact as of the end of the period covered by such report (or in the case of a report on Form 8-K or definitive proxy materials, as of the date on which it was filed); and
- no covered report omitted to state a material fact necessary to make the statements in the covered report, in light of the circumstances under which they were made, not misleading as of the end of the period covered by such report (or in the case of a report on Form 8-K or definitive proxy materials, as of the date on which it was filed).

(2) I have reviewed the contents of this statement with The Toro Company's audit committee.

(3) In this statement under oath, each of the following, if filed on or before the date of this statement, is a "covered report":

- Annual Report on Form 10-K for the Fiscal Year Ended October 31, 2001 of The Toro Company;
- all reports on Form 10-Q, all reports on Form 8-K and all definitive proxy materials of The Toro Company filed with the Commission subsequent to the filing of the Form 10-K identified above; and
- any amendments to any of the foregoing.



 Stephen P. Wolfe
 Principal Financial Officer
 September 10, 2002

Subscribed and sworn to before me this 10th day of

September 2002
 /s/ J. Lawrence McIntyre
 Notary Public

My commission Expires:

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