

Edgar Filing: TOPPS CO INC - Form SC 13G/A

TOPPS CO INC  
Form SC 13G/A  
April 09, 2007

SECURITIES AND EXCHANGE COMMISSION

Washington, DC 20549

SCHEDULE 13G  
(Rule 13d-102)

INFORMATION TO BE INCLUDED IN STATEMENTS FILED PURSUANT  
TO RULES 13d-1(b), (c) AND (d) AND AMENDMENTS THERETO FILED  
PURSUANT TO RULE 13d-2(b)

(Amendment No.: 1 )\*

THE TOPPS COMPANY, INC.

-----  
(Name of Issuer)

COMMON STOCK

-----  
(Title of Class of Securities)

890786106

-----  
(CUSIP NUMBER)

March 31, 2007

-----  
(Date of Event Which Requires Filing of this Statement)

CHECK THE APPROPRIATE BOX TO DESIGNATE THE RULE PURSUANT TO WHICH THIS  
SCHEDULE IS FILED:

- Rule 13d-1 (b)
- Rule 13d-1 (c)
- Rule 13d-1 (d)

\*The remainder of this cover page shall be filled out for a reporting  
person's initial filing on this form with respect to the subject class of  
securities, and for any subsequent amendment containing information which  
would alter the disclosures provided in a prior cover page.

The information required in the remainder of this cover page shall not be  
deemed to be "filed" for the purpose of Section 18 of the Securities  
Exchange Act of 1934 (the "Act") or otherwise subject to the liabilities  
of that section of the Act but shall be subject to all other provisions  
of the Act (however, see the Notes).

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CUSIP No. 890786106 13G

1. NAME OF REPORTING PERSON

I.R.S. IDENTIFICATION NO. OF ABOVE PERSON (ENTITIES ONLY)

BlackRock, Inc.

(on behalf of its investment advisory subsidiaries - See Item 7)

2. CHECK THE APPROPRIATE BOX IF A MEMBER OF A GROUP Joint Filing

(a)

(b)

3. SEC USE ONLY

4. CITIZENSHIP OR PLACE OF ORGANIZATION

Delaware

NUMBER OF SHARES BENEFICALLY OWNED BY EACH REPORTING PERSON WITH

5. SOLE VOTING POWER

NONE

6. SHARED VOTING POWER

1,822,814

7. SOLE DISPOSITIVE POWER

NONE

8. SHARED DISPOSITIVE POWER

1,822,814

9. AGGREGATE AMOUNT BENEFICIALLY OWNED BY EACH REPORTING PERSON

1,822,814 (ownership disclaimed pursuant to Rule 13d-4 of the 1934 Act)

10. CHECK IF THE AGGREGATE AMOUNT IN ROW (9) EXCLUDES CERTAIN SHARES

11. PERCENT OF CLASS REPRESENTED BY AMOUNT IN ROW 9

4.71%

12. TYPE OF REPORTING PERSON

HC, CO

Page 3 of 7

ITEM 1 (a) Name of Issuer:

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THE TOPPS COMPANY, INC. (the "Company")

ITEM 1 (b) Address of Issuer's Principal Executive Offices:  
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One White Hall Street  
New York, NY 10004

ITEM 2 (a) Name of Person Filing:  
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BlackRock, Inc.  
(on behalf of its investment advisory subsidiaries - See Item 7)

ITEM 2 (b) Address of Principal Business Office or, if none, Residence:  
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BlackRock, Inc.  
40 East 52nd Street  
New York, NY 10022

ITEM 2 (c) Citizenship:  
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See Item 4 of Cover Page

ITEM 2 (d) Title of Class Securities:  
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Common Stock

ITEM 2 (e) CUSIP NUMBER:

See Cover Page

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ITEM 3

If this statement is filed pursuant to SS 240.13d-1(b) or  
240.13d-2(b) OR (c), check whether the person filing is a:

- (a)  Broker or dealer registered under Section 15 of the Act (15 U.S.C 78c),
- (b)  Bank as defined in Section 3(a) (6) of the Act (15 U.S.C 78c),
- (c)  Insurance Company as defined in Section 3(a) (19) of the Act  
(15 U.S.C 78c),
- (d)  Investment Company registered under Section 8 of the Investment  
Company Act of 1940 (15 U.S.C 80a-8),
- (e)  Investment Adviser in accordance with SS 240. 13d-1(b) (1) (ii) (E),
- (f)  Employee Benefit Plan or Endowment Fund in accordance with  
SS 240. 13d-1(b) (ii) (F),

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- (g)  Parent Holding Company or Control Person in accordance with SS.SS.240. 13d-1(b) (ii) (G); see Item 7,
- (h)  A savings association as defined in Section 3(b) of the Federal Deposit Insurance Act (12 U.S.C. 1813),
- (i)  A church plan that is excluded from the definition of an investment company under Section 3(c) (14) of the Investment Company Act of 1940(15 U.S.C 80a-3),
- (j)  Group, in accordance with SS 240. 13d-1(b) (1) (ii) (J).

ITEM 4 Ownership

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- (a) Amount Beneficially Owned:

See Item 9 of Cover Page.

- (b) Percent of Class:

See Item 11 of Cover Page

- (c) Number of shares as to which such person has:

- (i) sole power to vote or to direct the vote:

See Item 5 of Cover page

- (ii) shared power to vote or to direct the vote:

See Item 6 of Cover page

- (iii) sole power to dispose or to direct the disposition of:

See Item 7 of Cover page

- (iv) shared power to dispose or to direct the disposition of:

See Item 8 of Cover page

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ITEM 5 Ownership of Five Percent or Less of a Class.

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If this statement is being filed to report the fact that as of the date hereof the reporting person has ceased to be the beneficial owner of more than five percent of the class of securities, check the following:

ITEM 6 Ownership of More than Five Percent on Behalf of Another Person.

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Not Applicable

ITEM 7 Identification and Classification of the Subsidiary Which Acquired the Security Being Reported on by the Parent Holding Company or Control Person.

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The following subsidiaries of BlackRock, Inc. are investment advisors which hold shares of the security being reported;

BlackRock Advisors LLC  
BlackRock Investment Management LLC  
BlackRock (Channel Islands) Ltd

ITEM 8 Identification and Classification of Members of the Group.  
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Not Applicable

ITEM 9 Notice of Dissolution of Group.  
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Not Applicable

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ITEM 10 Certification  
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By signing below I certify that, to the best of my knowledge and belief, the securities referred to above were acquired and are held in the ordinary course of business and were not acquired and are not held for the purpose of or with the effect of changing or influencing the control of the issuer of such securities and were not acquired and are not held in connection with or as a participant in any transaction having such purpose or effect.

Signature.  
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After reasonable inquiry and to the best of my knowledge and belief, I certify that the information set forth in this statement is true, complete and correct.

Date: April 09, 2007

BlackRock, Inc. (on behalf of its investment advisory subsidiaries)  
BlackRock Advisors LLC  
BlackRock Investment Management LLC  
BlackRock (Channel Islands) Ltd

/s/ Jeffrey Hiller

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Name: Jeffrey Hiller  
Title: Attorney-In-Fact\*

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\*Signed pursuant to a power of attorney, dated October 4, 2006, included

