

TOPPS CO INC
Form SC 14D9/A
August 21, 2007

SECURITIES AND EXCHANGE COMMISSION

WASHINGTON, DC 20549

Schedule 14D-9

(Amendment No. 2)

**SOLICITATION/RECOMMENDATION STATEMENT UNDER
SECTION 14(d)(4) OF THE SECURITIES EXCHANGE ACT OF 1934**

THE TOPPS COMPANY, INC.

(Name of Subject Company)

THE TOPPS COMPANY, INC.

(Name of Person Filing Statement)

Common Stock, par value \$0.01 per share

(Title of Class of Securities)

890786106

(CUSIP Number of Class of Securities)

Andrew J. Gasper, Esq.

General Counsel

The Topps Company, Inc.

One Whitehall Street

New York, NY 10004

(212) 376-0300

*(Name, Address and Telephone Number of Person Authorized to Receive Notice and
Communications on Behalf of the Person Filing Statement)*

With copies to:

Steven J. Gartner, Esq.

William H. Gump, Esq.

Willkie Farr & Gallagher LLP

787 Seventh Avenue

New York, NY 10019

(212) 728-8000

- Check the box if the filing relates solely to preliminary communications made before the commencement of a tender offer.

INTRODUCTION

This Amendment No. 2 amends and supplements Items 8 and 9 in the Solicitation/Recommendation Statement (as subsequently amended, the Statement) on Schedule 14D-9 initially filed with the Securities and Exchange Commission (the SEC) by The Topps Company, Inc. (Topps), a Delaware corporation, on July 9, 2007, in respect of the tender offer commenced on June 25, 2007, by The Upper Deck Company, a Nevada corporation (Upper Deck) and UD Company, Inc., a Delaware corporation and wholly owned subsidiary of Upper Deck, and to add an additional exhibit and to revise the Exhibit Index accordingly. The Statement is hereby further amended and supplemented as follows:

Item 8: *Additional Information*

Item 8 of the Statement is hereby amended and supplemented as follows:

On August 20, 2007, Topps sent a letter to Upper Deck concerning Upper Deck's tender offer to acquire all of the outstanding shares of Topps common stock that is due to expire at 12:00 midnight, New York City time, on Wednesday, August 29, 2007 and the continuing attempts by Topps to negotiate with Upper Deck to reach a consensual transaction. The text of such letter was issued today by Topps as part of a press release. A Current Report on Form 8-K, filed with the SEC on August 21, 2007, disclosing this letter and the draft merger agreement enclosed with such letter, is filed as Exhibit (a)(2)(L) to this Statement and is incorporated herein by reference.

Item 9: *Exhibits.*

Item 9 is hereby amended and supplemented by adding the following exhibit:

Exhibit No.	Description
(a)(2)(L)	Current Report on Form 8-K of The Topps Company, Inc., filed with the Securities and Exchange Commission on August 21, 2007 (incorporated by reference)

SIGNATURE

After due 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.

THE TOPPS COMPANY, INC.

By: /s/ Arthur T. Shorin

Name: Arthur T. Shorin

Title: Chief Executive Officer

Dated: August 21, 2007
