

TOPPS CO INC  
Form 8-K  
August 23, 2007

**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): August 22, 2007

**THE TOPPS COMPANY, INC.**

(Exact name of registrant as specified in its charter)

**Delaware**

**000-15817**

**11-2849283**

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(State or other jurisdiction of  
incorporation)

(Commission File  
Number)

(IRS Employer Identification  
No.)

**One Whitehall Street, New York, NY**

**10004-2109**

(Address of principal executive offices)

(Zip Code)

**212-376-0300**

(Registrant's telephone number, including area code)

**N/A**

(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 (*see* General Instructions A.2. below):

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))

**Item 8.01**

**Other Events.**

On August 22, 2007, The Topps Company, Inc. (Topps) sent a letter to The Upper Deck Company (Upper Deck) concerning Upper Deck's termination of its tender offer to acquire all of the outstanding shares of Topps common stock that was due to expire at 12:00 midnight, New York City time, on Wednesday, August 29, 2007. A copy of such letter is attached hereto as Exhibit 99.1 and is incorporated in this Item 8.01 by reference.

**Item 9.01. Financial Statements and Exhibits.**

**(c) Exhibits.**

<u>Exhibit Number</u>	<u>Description</u>
99.1	Letter, dated August 22, 2007, from The Topps Company, Inc. to The Upper Deck Company

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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.

Dated: August 23, 2007

THE TOPPS COMPANY, INC.

By : /s/ Arthur T. Shorin

Name: Arthur T. Shorin

Title: Chief Executive Officer

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**EXHIBIT INDEX**

**Exhibit  
Number**

**Description**

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