

FRIEDMAN IRA
Form 4
November 01, 2004

FORM 4

**UNITED STATES SECURITIES AND EXCHANGE COMMISSION
Washington, D.C. 20549**

OMB APPROVAL

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Check this box if no longer subject to Section 16. Form 4 or Form 5 obligations may continue. See Instruction 1(b).

STATEMENT OF CHANGES IN BENEFICIAL OWNERSHIP OF SECURITIES

Filed pursuant to Section 16(a) of the Securities Exchange Act of 1934, Section 17(a) of the Public Utility Holding Company Act of 1935 or Section 30(h) of the Investment Company Act of 1940

(Print or Type Responses)

1. Name and Address of Reporting Person *
FRIEDMAN IRA

2. Issuer Name and Ticker or Trading Symbol
TOPPS CO INC [TOPP]

5. Relationship of Reporting Person(s) to Issuer

(Check all applicable)

(Last) (First) (Middle)

(Street)

3. Date of Earliest Transaction (Month/Day/Year)
10/29/2004

____ Director _____ 10% Owner
 Officer (give title below) _____ Other (specify below)
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4. If Amendment, Date Original Filed(Month/Day/Year)

6. Individual or Joint/Group Filing(Check Applicable Line)
 Form filed by One Reporting Person
 Form filed by More than One Reporting Person

(City) (State) (Zip)

Table I - Non-Derivative Securities Acquired, Disposed of, or Beneficially Owned

1. Title of Security (Instr. 3)	2. Transaction Date (Month/Day/Year)	2A. Deemed Execution Date, if any (Month/Day/Year)	3. Transaction Code (Instr. 8)	4. Securities Acquired (A) or Disposed of (D) (Instr. 3, 4 and 5)	5. Amount of Securities Beneficially Owned Following Reported Transaction(s) (Instr. 3 and 4)	6. Ownership Form: Direct (D) or Indirect (I) (Instr. 4)	7. Nature of Indirect Beneficial Ownership (Instr. 4)
			Code	V	Amount or Price		
COMMON STOCK	10/29/2004		M		\$ 12,000 A 2.2187	14,000	D
COMMON STOCK	10/29/2004		S		\$ 10.24	12,100	D
COMMON STOCK	10/29/2004		S		\$ 10.26	11,600	D
COMMON STOCK	10/29/2004		S		\$ 10.25	11,500	D
COMMON STOCK	10/29/2004		S		\$ 10.24	11,200	D

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COMMON STOCK	10/29/2004	S	2,615	D	\$ 10.19	8,585	D
COMMON STOCK	10/29/2004	S	200	D	\$ 10.18	8,385	D
COMMON STOCK	10/29/2004	S	1,385	D	\$ 10.2	7,000	D
COMMON STOCK	10/29/2004	S	768	D	\$ 10.17	6,232	D
COMMON STOCK	10/29/2004	S	100	D	\$ 10.15	6,132	D
COMMON STOCK	10/29/2004	S	600	D	\$ 10.14	5,532	D
COMMON STOCK	10/29/2004	S	500	D	\$ 10.12	5,032	D
COMMON STOCK	10/29/2004	S	700	D	\$ 10.13	4,332	D
COMMON STOCK	10/29/2004	S	1,100	D	\$ 10.09	3,232	D
COMMON STOCK	10/29/2004	S	200	D	\$ 10.1	3,032	D
COMMON STOCK	10/29/2004	S	1,032	D	\$ 10.08	2,000	D

Reminder: Report on a separate line for each class of securities beneficially owned directly or indirectly.

Persons who respond to the collection of information contained in this form are not required to respond unless the form displays a currently valid OMB control number.

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Table II - Derivative Securities Acquired, Disposed of, or Beneficially Owned
(e.g., puts, calls, warrants, options, convertible securities)

1. Title of Derivative Security (Instr. 3)	2. Conversion or Exercise Price of Derivative Security	3. Transaction Date (Month/Day/Year)	3A. Deemed Execution Date, if any (Month/Day/Year)	4. Transaction Code (Instr. 8)	5. Number of Derivative Securities Acquired (A) or Disposed of (D) (Instr. 3, 4, and 5)	6. Date Exercisable and Expiration Date (Month/Day/Year)	7. Title and Amount of Underlying Securities (Instr. 3 and 4)	Amount or Number of Shares	
				Code	V (A) (D)	Date Exercisable	Expiration Date	Title	
STOCK OPTION	\$ 2.2187	10/29/2004		M	12,000	01/01/2001	12/31/2007	COMMON STOCK	12,000

Reporting Owners

Reporting Owner Name / Address	Relationships			
	Director	10% Owner	Officer	Other
FRIEDMAN IRA			VP - PUBLISHING & PROD.DEVELOP	

Signatures

IRA	
FRIEDMAN	11/01/2004
<u> </u> Signature of	Date
Reporting Person	

Explanation of Responses:

- * If the form is filed by more than one reporting person, *see* Instruction 4(b)(v).
- ** Intentional misstatements or omissions of facts constitute Federal Criminal Violations. *See* 18 U.S.C. 1001 and 15 U.S.C. 78ff(a).

Note: File three copies of this Form, one of which must be manually signed. If space is insufficient, *see* Instruction 6 for procedure. Potential persons who are to respond to the collection of information contained in this form are not required to respond unless the form displays a currently valid OMB number.