MAUER DAVID M

Form 4

February 03, 2006

FORM 4

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

OMB 3235-0287 Number:

Check this box if no longer subject to Section 16.

STATEMENT OF CHANGES IN BENEFICIAL OWNERSHIP OF **SECURITIES**

January 31, Expires: 2005 Estimated average

OMB APPROVAL

Form 4 or Form 5 obligations may continue. See Instruction

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

burden hours per 0.5 response...

1(b).

(Print or Type Responses)

1. Name and Address of Reporting Person * MAUER DAVID M			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) C/O TOPP CO INC, ONE WHITEHALL ST		(Middle)	3. Date of Earliest Transaction	(Check an applicable)		
			(Month/Day/Year) 01/31/2006	XDirector10% OwnerOfficer (give title below)Other (specify below)		
	(Street)		4. If Amendment, Date Original	6. Individual or Joint/Group Filing(Check		
			Filed(Month/Day/Year)	Applicable Line) _X_ Form filed by One Reporting Person		
NEW YORK, NY 10004				Form filed by More than One Reporting Person		

(City)	(State) ((Zip) Tabl	e I - Non-D	erivative S	Securi	ties Acq	uired, Disposed o	f, or Beneficial	ly Owned
1.Title of Security (Instr. 3)	2. Transaction Date (Month/Day/Year)		3. Transaction Code (Instr. 8)	4. Securities Acquired on(A) or Disposed of (D) (Instr. 3, 4 and 5)			5. Amount of Securities Beneficially Owned Following	6. Ownership Form: Direct (D) or Indirect (I) (Instr. 4)	7. Nature of Indirect Beneficial Ownership (Instr. 4)
			Code V	Amount	(A) or (D)	Price	Reported Transaction(s) (Instr. 3 and 4)		
Common Stock	01/31/2006		M	21,000	A	\$ 4.75	46,449	D	
Common Stock	01/31/2006		S	5,000	D	\$ 7.55	41,449	D	
Common Stock	01/31/2006		S	800	D	\$ 7.76	40,649	D	
Common Stock	02/01/2006		S	4,000	D	\$ 7.9	36,649	D	
Common Stock	02/01/2006		S	1,700	D	\$ 7.76	34,949	D	

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Common Stock	02/01/2006	S	1,300	D	\$ 7.78	33,649	D
Common Stock	02/01/2006	S	1,000	D	\$ 7.84	32,649	D
Common Stock	02/01/2006	S	1,000	D	\$ 7.86	31,649	D
Common Stock	02/02/2006	S	1,561	D	\$ 7.65	30,088	D
Common Stock	02/02/2006	S	100	D	\$ 7.68	29,988	D
Common Stock	02/03/2006	S	2,039	D	\$ 7.69	27,949	D

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

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(9-02)

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

1. Title of	2.	3. Transaction Date	3A. Deemed	4.	5. Ni	umber of	6. Date Exercis	sable and	7. Title and A	Amount of
Derivative	Conversion	(Month/Day/Year)	Execution Date, if	Transactio	ansactionDerivative		Expiration Date		Underlying Securities	
Security	or Exercise		any	Code	Securities (1		(Month/Day/Year)		(Instr. 3 and 4)	
(Instr. 3)	Price of		(Month/Day/Year)	(Instr. 8)	Acqı	iired (A)				
	Derivative				or D	isposed of				
	Security				(D)					
				(Instr. 3, 4,						
					and :	5)				
										Amount
							Date	Expiration		or
							Exercisable	Date	Title	Number
				Code V	(A)	(D)	Excicisable	Date		of Shares
				Couc v	(11)	(D)				or bilares
Stock	¢ 475	01/21/2006		M		21 000	02/05/1000	04/12/2006	Common	21 000
Option	\$ 4.75	01/31/2006		M		21,000	03/05/1999	04/13/2006	Stock	21,000
- F										

Reporting Owners

Reporting Owner Name / Address	Relationships							
	Director	10% Owner	Officer	Other				
MAUER DAVID M C/O TOPP CO INC ONE WHITEHALL ST NEW YORK, NY 10004	X							

Reporting Owners 2

Signatures

David M Mauer 02/03/2006

**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.

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