TOPPS CO INC Form 3 September 01, 2006 UNITED STATES SECURITIES AND EXCHANGE COMMISSION OMB APPROVAL FORM 3 Washington, D.C. 20549 OMB 3235-0104 Number: January 31,

INITIAL STATEMENT OF BENEFICIAL OWNERSHIP OF SECURITIES

Expires:

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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 <u>*</u> Ajdler Arnaud				2. Date of Event Requiring Statement (Month/Day/Year)	3. Issuer Name and Ticker or Trading Symbol TOPPS CO INC [TOPP]				
	(Last)	(First)	(Middle)	08/25/2006		4. Relationshi Person(s) to I	p of Reporting ssuer		5. If Amendment, Date Original Filed(Month/Day/Year)
CRESCENDO PARTNERS, 10 EAST 53RD STREET, 35TH FL (Street)						(Check all applicable) Director 10% Owner Officer Other (give title below) (specify below)		6. Individual or Joint/Group Filing(Check Applicable Line)	
NEW YORK, NY 10022			w)					_X_ Form filed by One Reporting Person Form filed by More than One Reporting Person	
	(City)	(State)	(Zip)		Table I - N	lon-Derivat	ive Securiti	es Bei	neficially Owned
	itle of Securi str. 4)	ty			2. Amount of Beneficially (Instr. 4)		3. Ownership Form: Direct (D) or Indirect (I) (Instr. 5)	4. Nat Owne (Instr.	1
Co	mmon Sto	ck			2,301		D	Â	
Reminder: Report on a separate line for each c owned directly or indirectly.			ch class of secu	urities benefici	ially S	EC 1473 (7-02)		
Persons who respond to the c				ollection of					

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

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

1. Title of Derivative Security (Instr. 4)	2. Date Exercisable and Expiration Date	3. Title and Amount of Securities Underlying	4. Conversion	5. Ownership	6. Nature of Indirect Beneficial Ownership
	(Month/Day/Year)	Derivative Security (Instr. 4)	or Exercise Price of	Form of Derivative	(Instr. 5)
		Title	Derivative Security	Security: Direct (D)	

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or Indirect (I) (Instr. 5)

Date	Expiration	Amount or
Exercisable	Date	Number of
		Shares

Reporting Owners

Reporting Owner Name /	Relationships					
	Director	10% Owner	Officer	Other		
Ajdler Arnaud CRESCENDO PARTNER 10 EAST 53RD STREET, NEW YORK, NY 100	35TH FL	ÂX	Â	Â	Â	
Signatures						
Arnaud Ajdler	09/01/2006	5				
**Signature of Reporting Person	Date					

Explanation of Responses:

* If the form is filed by more than one reporting person, see Instruction 5(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.