

TOPPS CO INC  
Form 8-K  
September 28, 2006

---

---

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): **September 28, 2006**

*(Exact name of registrant as specified in its charter)*

**Delaware**

*(State of other jurisdiction of incorporation)*

**000-15817**

*(Commission File Number)*

**11-2849283**

*(I.R.S. Employer Identification Number)*

One Whitehall Street  
New York, NY 10004

*(Address of principal executive offices including 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:

- 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))

o Pre-commencement communications pursuant to Rule 13e-4(c) under the Exchange Act (17 CFR 240.13e-4(c))

---

---

**Section 2 — Financial Information**

Item 2.02 Results of Operations and Financial Condition

On September 28, 2006, the Company issued a Press Release to the public regarding the Company's result of operations and financial conditions for the Company's second fiscal quarter ended August 26, 2006. The said Press Release is attached to this report as Exhibit 99.1

This Item 2.02 of this Form 8-K, and the attached exhibit, is furnished but shall not be deemed "filed" for purposes of Section 18 of the Securities Exchange Act of 1934, as amended, and are not incorporated by reference into any filing of the Registrant, whether made before or after the date of this report, regardless of any general incorporation language in the filing.

Section 9 — Financial Statements and Exhibits

Item 9.01 Financial Statements and Exhibits

(d) Exhibits.

99.1 Press Release dated September 28, 2006

---

SIGNATURE

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.

Date: September 28, 2006

The Topps Company, Inc.  
Registrant

/s/ Catherine K. Jessup

---

Catherine K. Jessup  
*Vice President-CFO and Treasurer*

EXHIBIT INDEX

<u>Exhibit</u>	<u>Description</u>
99.1	<u>Press Release dated September 28, 2006</u> Also provided in <u>PDF format</u> as a courtesy.

---