TOPPS CO INC Form SC 13G/A February 14, 2003 UNITED STATES SECURITIES AND EXCHANGE COMMISSION "Washington, D.C. 20549" SCHEDULE 13G Amendment No. 2 (Name of Issuer) TOPPS CO. (Title of Class of Securities) Common Stock (CUSIP Number) 890786106 NAME OF REPORTING PERSON Private Capital Management I.R.S. IDENTIFICATION NO. 59-3654603 MEMBER OF A GROUP? (b) X PLACE OF ORGANIZATION Delaware NUMBER OF SHARES BENEFICIALLY OWNED BY EACH REPORTING PERSON WITH: SOLE VOTING POWER 0 SHARED VOTING POWER 10227754 SOLE DISPOSITIVE POWER 0 SHARED DISPOSITIVE POWER 10227754 AGGREGATE AMOUNT BENEFICIALLY OWNED BY EACH REPORTING PERSON 10227754 PERCENT OF CLASS REPRESENTED BY AGGREGATE AMOUNT BENEFICIALLY OWNED 25.1% TYPE OF REPORTING PERSON ΙA NAME OF REPORTING PERSON Bruce S. Sherman I.R.S. IDENTIFICATION NO. 076-40-9647 MEMBER OF A GROUP? (b) X CITIZENSHIP U.S. Citizen NUMBER OF SHARES BENEFICIALLY OWNED BY EACH REPORTING PERSON WITH: SOLE VOTING POWER 0 SHARED VOTING POWER 10227754 SOLE DISPOSITIVE POWER 0

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SHARED DISPOSITIVE POWER 10227754 AGGREGATE AMOUNT BENEFICIALLY OWNED BY EACH REPORTING PERSON 10227754 AGGREGATE AMOUNT BENEFICIALLY OWNED EXCLUDES CERTAIN SHARES (yes) PERCENT OF CLASS REPRESENTED BY AGGREGATE AMOUNT BENEFICIALLY OWNED 25.1% TYPE OF REPORTING PERSON ΤN NAME OF REPORTING PERSON Gregg J. Powers I.R.S. IDENTIFICATION NO. 262-73-2508 MEMBER OF A GROUP? (b) X CITIZENSHIP U.S. Citizen NUMBER OF SHARES BENEFICIALLY OWNED BY EACH REPORTING PERSON WITH: 0 SOLE VOTING POWER SHARED VOTING POWER 10227754 SOLE DISPOSITIVE POWER 0 SHARED DISPOSITIVE POWER 10227754 AGGREGATE AMOUNT BENEFICIALLY OWNED BY EACH REPORTING PERSON 10227754 AGGREGATE AMOUNT BENEFICIALLY OWNED EXCLUDES CERTAIN SHARES (yes) PERCENT OF CLASS REPRESENTED BY AGGREGATE AMOUNT BENEFICIALLY OWNED 25.1% TYPE OF REPORTING PERSON ΙN ITEMS 1 - 10 OF GENERAL INSTRUCTIONS Item 1. (a) Name of Issuer: TOPPS CO. (b)Address of Issuer: "One Whitehall Street, New York, NY 10004" Item 2. (a) Name of Person Filing: See Exhibit 1 "(b)Address of Person Filing: 8889 Pelican Bay Blvd., Naples, FL 34108" (c)Citizenship: See Exhibit 1 (d) Title of Class of Securities: Common Stock (e)CUSIP Number: 890786106

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The reporting person is filing as an Investment Adviser registered under section 203 of the Investment Advisers Act of 1940. Item 4. Ownership (a) Amount Beneficially Owned: See Exhibit 1 (b) Percent of Class: See Exhibit 1 (c)Number of Shares as to which such person has: (i) sole power to vote or to direct the vote: See Exhibit 1 (ii) shared power to vote or to direct the vote: See Exhibit 1 (iii) sole power to dispose or to direct the disposition of: See Exhibit 1 (iv) shared power to dispose or to direct the disposition of: See Exhibit 1 Item 5. Ownership of Five Percent or Less of Class: N/A Item 6. Ownership of More than Five Percent on Behalf of Another Person: N/A Item 7. Identification and Classification of the Subsidiary Which Acquired the Security Being Reported on By the Parent Holding Company: N/A Item 8. Identification and Classification of Members of the Group: See Exhibit 1 Item 9. Notice of Dissolution of Group: N/A Item 10. Certification: By signing below I certify that, to the best of my" "knowledge and belief, the securities referred to above were" acquired in the ordinary course of business and were not acquired for the purpose of and do not have the effect of changing or influencing the control of the issuer of such securities and were not acquired in connection with or as a participant in any transaction having such purposes or effect. SIGNATURE After reasonable inquiry and to the best of my knowledge and "belief, I certify that the information set forth in this statement" "is true, complete and correct." Date: See Exhibit 2 Signature: See Exhibit 2 Name/Title: See Exhibit 2 Exhibit 1 Item 2. (a) Name of Person Filing 1) Private Capital Management, L.P." 2) *Bruce S. Sherman 3) *Gregg J. Powers (c)Citizenship

1) Florida 2) U.S. 3) U.S. Item 4. (a) Amount Beneficially Owned 1) 10227754 2) 10227754 3) 10227754 (b) Percent of Class 1) 25.1% 2) 25.1% 3) 25.1% (c) Number of shares as to which such person has: (i) sole power to vote or to direct the vote 1) 0 2) 0 3) 0 (ii) shared power to vote or to direct the vote 1) 10227754 2) 10227754 3) 10227754 (iii) sole power to dispose or to direct the disposition of 1) Ω 2) 0 3) 0 (iv) shared power to dispose or to direct the disposition of 10227754 1) 10227754 2) 10227754 3)

* Bruce S. Sherman is CEO of Private Capital Management (PCM) "and Gregg J. Powers is President of PCM. In these capacities, Messrs." Sherman and Powers exercise shared dispositive and shared voting power with respect to shares held by PCM's clients and managed by PCM. Messrs. Sherman and Powers disclaim beneficial ownership for the shares held by PCM's clients and disclaim the existence of a group.

Exhibit 2

Signature

After reasonable inquiry and to the best of my knowledge and "belief, I certify that the information set forth in this statement" "is true, complete and correct."

"Date: February 15, 2002"

Bruce S. Sherman "as CEO, PCM" "as, individual, as applicable" Gregg J. Powers "as President, PCM" "as, individual, as applicable"