TOPPS CO INC Form DFAN14A May 16, 2006

SCHEDULE 14A (RULE 14a-101)

INFORMATION REQUIRED IN PROXY STATEMENT

SCHEDULE 14A INFORMATION

PROXY STATEMENT PURSUANT TO SECTION 14(a) OF THE SECURITIES EXCHANGE ACT OF 1934 (AMENDMENT NO.)

Filed by the Registrant //

Filed by a Party other than the Registrant /X/

Check the appropriate box:

- /_/ Preliminary Proxy Statement
- /_/ Confidential, for Use of the Commission Only (as permitted by Rule 14a-6(e)(2))
- /_/ Definitive Proxy Statement
- /_/ Definitive Additional Materials
- /X/ Soliciting Material Under Rule 14a-12

THE TOPPS COMPANY, INC.

(Name of Registrant as Specified in Its Charter)

PEMBRIDGE VALUE OPPORTUNITY FUND LP PEMBRIDGE CAPITAL MANAGEMENT LLC CRESCENDO PARTNERS II L.P. SERIES Y CRESCENDO INVESTMENTS II, LLC CRESCENDO ADVISORS LLC ERIC ROSENFELD TIMOTHY E. BROG ARNAUD AJDLER JOHN J. JONES TOPPS FULL VALUE COMMITTEE

(Name of Persons(s) Filing Proxy Statement, if Other Than the Registrant)

Payment of Filing Fee (Check the appropriate box):

/X/ No fee required.

/_/ Fee computed on table below per Exchange Act Rules 14a-6(i)(1) and 0-11.