PortalPlayer, Inc. Form SC 13G/A June 09, 2006 SECURITIES AND EXCHANGE COMMISSION Washington, D.C. 20549 Schedule 13G Under the Securities Exchange Act of 1934 (Amend) PORTAPLAYER INC (Name of Issuer) Common Stock (Title of Class of Securities) 736187204 (CUSIP Number) May 31, 2006 (Date of Event Which Requires Filing of this Statement)

Check the appropriate box to designate the rule pursuant to which this Schedule is filed:

[X] Rule 13d-1(b)

\*The remainder of this cover page shall be filled out for a reporting person's initial filing on this form with respect to the subject class of securities, and for any subsequent amendment containing information which would alter the disclosures provided in a prior page.

The information required in the remainder of this cover page shall not be deemed to be "filed" for the purpose of Section 18 of the Securities Exchange Act of 1934 ("Act") or otherwise subject to the liabilities of that section of the Act but shall be subject to all other provisions of the Act (however, see the Notes).

CUSI	IP No. 7	36187204	
(1)	-	porting Persons. lentification Nos. of above persons (entities only).	
	BARCLAYS	GLOBAL INVESTORS, NA., 943112180	
(a)	Check the app / / /X/	propriate box if a member of a Group*	
(3)	SEC Use Only		
(4)	Citizenship c U.S.A.	or Place of Organization	

Number of Shares Beneficially Owned	(5) Sole Voting Power 498,572
by Each Reporting Person With	(6) Shared Voting Power -
	(7) Sole Dispositive Power 537,521
	(8) Shared Dispositive Power -
(9) Aggregate Amount Beneficially Owne 537,521	d by Each Reporting Person
(10) Check Box if the Aggregate Amount	in Row (9) Excludes Certain Shares*
(11) Percent of Class Represented by A 2.18%	mount in Row (9)
(12) Type of Reporting Person* BK	
CUSIP No. 736187204	
(1) Names of Reporting Persons. I.R.S. Identification Nos. of	above persons (entities only).
<pre>(1) Names of Reporting Persons. I.R.S. Identification Nos. of BARCLAYS GLOBAL FUND ADVISORS (2) Check the appropriate box if a mem (a) / /</pre>	
<ul> <li>(1) Names of Reporting Persons.</li> <li>I.R.S. Identification Nos. of</li> <li>BARCLAYS GLOBAL FUND ADVISORS</li> <li>(2) Check the appropriate box if a mem</li> <li>(a) / /</li> <li>(b) /X/</li> </ul>	
<ul> <li>(1) Names of Reporting Persons. <ol> <li>I.R.S. Identification Nos. of</li> <li>BARCLAYS GLOBAL FUND ADVISORS</li> </ol> </li> <li>(2) Check the appropriate box if a mem <ol> <li>(a) / /</li> <li>(b) /X/</li> </ol> </li> <li>(3) SEC Use Only</li> </ul>	ber of a Group*
<pre>(1) Names of Reporting Persons. I.R.S. Identification Nos. of BARCLAYS GLOBAL FUND ADVISORS (2) Check the appropriate box if a mem (a) / / (b) /X/ (b) /X/ (c) SEC Use Only (4) Citizenship or Place of Organizati U.S.A. Jumber of Shares Beneficially Owned</pre>	ber of a Group*
<ul> <li>(1) Names of Reporting Persons. <ul> <li>I.R.S. Identification Nos. of</li> <li>BARCLAYS GLOBAL FUND ADVISORS</li> </ul> </li> <li>(2) Check the appropriate box if a mem <ul> <li>(a) / /</li> <li>(b) /X/</li> </ul> </li> <li>(3) SEC Use Only</li> <li>(4) Citizenship or Place of Organizati U.S.A.</li> </ul>	ber of a Group* on (5) Sole Voting Power
<ul> <li>(1) Names of Reporting Persons. <ol> <li>I.R.S. Identification Nos. of</li> <li>BARCLAYS GLOBAL FUND ADVISORS</li> </ol> </li> <li>(2) Check the appropriate box if a mem <ol> <li>(a) / /</li> <li>(b) /X/</li> </ol> </li> <li>(3) SEC Use Only</li> </ul> <li>(4) Citizenship or Place of Organizati</li>	ber of a Group* on (5) Sole Voting Power 190,028
<pre>(1) Names of Reporting Persons. I.R.S. Identification Nos. of BARCLAYS GLOBAL FUND ADVISORS (2) Check the appropriate box if a mem (a) / / (b) /X/ (b) /X/ (c) SEC Use Only (4) Citizenship or Place of Organizati U.S.A. Number of Shares Beneficially Owned by Each Reporting</pre>	ber of a Group* on (5) Sole Voting Power 190,028 (6) Shared Voting Power (7) Sole Dispositive Power

(11) Percent of Class Represented by Amo 0.77%	ount in Row (9)
(12) Type of Reporting Person* IA	
CUSIP No. 736187204	
(1) Names of Reporting Persons. I.R.S. Identification Nos. of ak	pove persons (entities only).
BARCLAYS GLOBAL INVESTORS, LTD	
<pre>(2) Check the appropriate box if a membe (a) / / (b) /X/</pre>	er of a Group*
(3) SEC Use Only	
(4) Citizenship or Place of Organization England	 ו
Number of Shares Beneficially Owned	(5) Sole Voting Power -
by Each Reporting Person With	(6) Shared Voting Power -
	(7) Sole Dispositive Power -
	(8) Shared Dispositive Power -
(9) Aggregate	
(10) Check Box if the Aggregate Amount i	in Row (9) Excludes Certain Shares*
(11) Percent of Class Represented by Amo 0.00%	ount in Row (9)
(12) Type of Reporting Person* BK	
CUSIP No. 736187204	
(1) Names of Reporting Persons. I.R.S. Identification Nos. of ak	pove persons (entities only).

BARCLAYS GLOBAL INVESTORS JAPAN TRUST AND BANKING COMPANY LIMITED

\_\_\_\_\_ (2) Check the appropriate box if a member of a Group\* (a) / / (b) /X/ \_\_\_\_\_ \_\_\_\_\_ (3) SEC Use Only \_\_\_\_\_ (4) Citizenship or Place of Organization Japan \_\_\_\_\_ \_\_\_\_\_ Number of Shares (5) Sole Voting Power Beneficially Owned by Each Reporting \_\_\_\_\_ Person With (6) Shared Voting Power \_\_\_\_\_ (7) Sole Dispositive Power \_ \_\_\_\_\_ (8) Shared Dispositive Power \_\_\_\_\_ (9) Aggregate \_ \_\_\_\_\_ (10) Check Box if the Aggregate Amount in Row (9) Excludes Certain Shares\* \_\_\_\_\_ (11) Percent of Class Represented by Amount in Row (9) 0.00% \_\_\_\_\_ (12) Type of Reporting Person\* BK \_\_\_\_\_ ITEM 1(A). NAME OF ISSUER PORTAPLAYER INC \_\_\_\_\_ \_\_\_\_\_ ITEM 1(B). ADDRESS OF ISSUER'S PRINCIPAL EXECUTIVE OFFICES 70 W. PLUMERIA DRIVE SAN JOSE CA 95134 \_\_\_\_\_ ITEM 2(A). NAME OF PERSON(S) FILING BARCLAYS GLOBAL INVESTORS, NA \_\_\_\_\_ \_\_\_\_\_ ITEM 2(B). ADDRESS OF PRINCIPAL BUSINESS OFFICE OR, IF NONE, RESIDENCE 45 Fremont Street San Francisco, CA 94105 \_\_\_\_\_ \_\_\_\_\_ ITEM 2(C). CITIZENSHIP U.S.A \_\_\_\_\_ \_\_\_\_\_ ITEM 2(D). TITLE OF CLASS OF SECURITIES Common Stock \_\_\_\_\_ ITEM 2(E). CUSIP NUMBER 736187204 \_\_\_\_\_ ITEM 3. IF THIS STATEMENT IS FILED PURSUANT TO RULES 13D-1(B), OR

13D-2(B), CHECK WHETHER THE PERSON FILING IS A (a) // Broker or Dealer registered under Section 15 of the Act (15 U.S.C. 780). (b) /X/ Bank as defined in section 3(a) (6) of the Act (15 U.S.C. 78c). (c) // Insurance Company as defined in section 3(a) (19) of the Act (15 U.S.C. 78c). (d) // Investment Company registered under section 8 of the Investment Company Act of 1940 (15 U.S.C. 80a-8). (e) // Investment Adviser in accordance with section 240.13d(b)(1)(ii)(E). (f) // Employee Benefit Plan or endowment fund in accordance with section 240.13d-1(b)(1)(ii)(F). (g) // Parent Holding Company or control person in accordance with section 240.13d-1(b)(1)(ii)(G). (h) // A savings association as defined in section 3(b) of the Federal Deposit Insurance Act (12 U.S.C. 1813). (i) // A church plan that is excluded from the definition of an investment company under section 3(c)(14) of the Investment Company Act of 1940 (15U.S.C. 80a-3). (j) // Group, in accordance with section 240.13d-1(b)(1)(ii)(J) NAME OF ISSUER TTEM 1(A). PORTAPLAYER INC \_\_\_\_\_ ADDRESS OF ISSUER'S PRINCIPAL EXECUTIVE OFFICES ITEM 1(B). 70 W. PLUMERIA DRIVE SAN JOSE CA 95134 \_\_\_\_\_ TTEM 2(A). NAME OF PERSON(S) FILING BARCLAYS GLOBAL FUND ADVISORS \_\_\_\_\_ ITEM 2(B). ADDRESS OF PRINCIPAL BUSINESS OFFICE OR, IF NONE, RESIDENCE 45 Fremont Street San Francisco, CA 94105 \_\_\_\_\_ ITEM 2(C). CITIZENSHIP U.S.A \_\_\_\_\_ ITEM 2(D). TITLE OF CLASS OF SECURITIES Common Stock \_\_\_\_\_ ITEM 2(E). CUSIP NUMBER 736187204 \_\_\_\_\_ ITEM 3. IF THIS STATEMENT IS FILED PURSUANT TO RULES 13D-1(B), OR 13D-2(B), CHECK WHETHER THE PERSON FILING IS A (a) // Broker or Dealer registered under Section 15 of the Act (15 U.S.C. 78o). (b) // Bank as defined in section 3(a) (6) of the Act (15 U.S.C. 78c). (c) // Insurance Company as defined in section 3(a) (19) of the Act (15 U.S.C. 78c). (d) // Investment Company registered under section 8 of the Investment Company Act of 1940 (15 U.S.C. 80a-8). (e) /X/ Investment Adviser in accordance with section 240.13d(b)(1)(ii)(E). (f) // Employee Benefit Plan or endowment fund in accordance with section 240.13d-1(b)(1)(ii)(F). (g) // Parent Holding Company or control person in accordance with section 240.13d-1(b)(1)(ii)(G). (h) // A savings association as defined in section 3(b) of the Federal Deposit Insurance Act (12 U.S.C. 1813).

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1-1-39 Hiroo Shibuya-Ku Tokyo 150-0012 Japan

Tokyo 150-0012 Japan					
ITEM 2(C). CITIZENSHIP Japan					
ITEM 2(D). TITLE OF CLASS OF SECURITIES Common Stock					
ITEM 2(E). CUSIP NUMBER 736187204					
ITEM 3. IF THIS STATEMENT IS FILED PURSUANT TO RULES 13D-1(B), OR 13D-2(B), CHECK WHETHER THE PERSON FILING IS A					
<pre>(a) // Broker or Dealer registered under Section 15 of the Act   (15 U.S.C. 780).</pre>					
<ul> <li>(b) /X/ Bank as defined in section 3(a) (6) of the Act (15 U.S.C. 78c).</li> <li>(c) // Insurance Company as defined in section 3(a) (19) of the Act (15 U.S.C. 78c).</li> </ul>					
<pre>(d) // Investment Company registered under section 8 of the Investment Company Act of 1940 (15 U.S.C. 80a-8).</pre>					
<ul> <li>(e) // Investment Adviser in accordance with section 240.13d(b)(1)(ii)(E).</li> <li>(f) // Employee Benefit Plan or endowment fund in accordance with section 240.13d-1(b)(1)(ii)(F).</li> </ul>					
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<ul> <li>(i) // A church plan that is excluded from the definition of an investment company under section 3(c)(14) of the Investment Company Act of 1940 (15U.S.C. 80a-3).</li> </ul>					
(j) // Group, in accordance with section 240.13d-1(b)(1)(ii)(J)					
ITEM 4. OWNERSHIP					
Provide the following information regarding the aggregate number and percentage of the class of securities of the issuer identified in Item 1.					
(a) Amount Beneficially Owned: 727,549					
(b) Percent of Class: 2.95%					
<ul><li>(c) Number of shares as to which such person has:</li><li>(i) sole power to vote or to direct the vote 688,600</li></ul>					
(ii) shared power to vote or to direct the vote					
(iii) sole power to dispose or to direct the disposition of 727,549					
(iv) shared power to dispose or to direct the disposition of -					
ITEM 5. OWNERSHIP OF FIVE PERCENT OR LESS OF A CLASS If this statement is being filed to report the fact that as of the date hereof					

the reporting person has ceased to be the beneficial owner of more than five percent of the class of securities, check the following. /X/  $\,$ 

- ITEM 6. OWNERSHIP OF MORE THAN FIVE PERCENT ON BEHALF OF ANOTHER PERSON The shares reported are held by the company in trust accounts for the economic benefit of the beneficiaries of those accounts. See also Items 2(a) above.
- ITEM 7. IDENTIFICATION AND CLASSIFICATION OF THE SUBSIDIARY WHICH ACQUIRED THE SECURITY BEING REPORTED ON BY THE PARENT HOLDING COMPANY Not applicable
- ITEM 8. IDENTIFICATION AND CLASSIFICATION OF MEMBERS OF THE GROUP Not applicable
- ITEM 9. NOTICE OF DISSOLUTION OF GROUP Not applicable

#### ITEM 10. CERTIFICATION

(a) The following certification shall be included if the statement is filed pursuant to section 240.13d-1 (b):

By signing below I certify that, to the best of my knowledge and belief, the securities referred to above were acquired and are held in the ordinary course of business and were not acquired and are not held for the purpose of or with the effect of changing or influencing the control of the issuer of the securities and were not acquired and are not held in connection with or as a participant in any transaction having that purpose or effect.

(b) The following certification shall be included if the statement is filed pursuant to section 240.13d-1(c):

By signing below I certify that, to the best of my knowledge and belief, the securities referred to above were not acquired and are not held for the purpose of or with the effect of changing or influencing the control of the issuer of the securities and were not acquired and are not held in connection with or as a participant in any transaction having that purpose 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.

June 8, 2006 Date Signature Mei Lau Financial Reporting Manager

Name/Title