## **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): May 1, 2006

# PORTALPLAYER, INC.

(Exact name of registrant as specified in its charter)

Delaware (State or Other Jurisdiction

of Incorporation)

000-51004 (Commission File Number) 77-0513807 (I.R.S. Employer

Identification Number)

70 W. Plumeria Drive

San Jose, California (Address of principal executive offices) 95134 (Zip Code)

(408) 521-7000

(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 obligations of the registrant under any of the following provisions (see General Instruction A.2. below):

- " 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))
- " Pre-commencement communications pursuant to Rule 13e-4(c) under the Exchange Act (17 CFR 240-13e-4(c))

#### Item 2.02. Results of Operations and Financial Condition.

The information in this Current Report is being furnished and shall not be deemed filed for purposes of Section 18 of the Securities Exchange Act of 1934 (the Exchange Act ), or otherwise subject to the liabilities of that Section. The information in this Current Report shall not be incorporated by reference in any filing under the Securities Act of 1933 or the Exchange Act, except as shall be expressly set forth by specific reference in such a filing.

On May 1, 2006, PortalPlayer, Inc. (the Company ) issued a press release regarding the Company s financial results for the first quarter ended March 31, 2006. The full text of the Company s press release is furnished herewith as Exhibit 99.1.

### Item 9.01. Financial Statements and Exhibits.

(d) Exhibits

Exhibit No.Description99.1Press release dated May 1, 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.

Dated: May 1, 2006

PORTALPLAYER, INC.

By:

/s/ Svend-Olav Carlsen Svend-Olav Carlsen Vice President and Chief Financial Officer

### EXHIBIT INDEX

Exhibit No.Description99.1Press release dated May 1, 2006.