PortalPlayer, Inc. Form SC 13G March 08, 2006

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SECURITIES AND EXCHANGE COMMISSION
Washington, D.C. 20549

Schedule 13G

Under the Securities Exchange Act of 1934
()

PORTAPLAYER INC
(Name of Issuer)

Common Stock
(Title of Class of Securities)

736187204
(CUSIP Number)

February 28, 2006
(Date of Event Which Requires Filing of this Statement)
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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).

CUSIP No. 736187204

(1) Names of Reporting Persons.

I.R.S. Identification Nos. of above persons (entities only).

BARCLAYS GLOBAL INVESTORS, NA., 943112180

- (2) Check the appropriate box if a member of a Group^*
- (a) / /
- (b) /X/

(3) SEC Use Only

(4) Citizenship or Place of Organization U.S.A.

Number of Shares (5) Sole Voting Power Beneficially Owned 3,110,855 by Each Reporting Person With (6) Shared Voting Power _____ (7) Sole Dispositive Power 3,360,710 (8) Shared Dispositive Power ______ (9) Aggregate Amount Beneficially Owned by Each Reporting Person 3,360,710 (10) Check Box if the Aggregate Amount in Row (9) Excludes Certain Shares* (11) Percent of Class Represented by Amount in Row (9) 14.10% (12) Type of Reporting Person* BK CUSIP No. 736187204 ______ (1) Names of Reporting Persons. I.R.S. Identification Nos. of above persons (entities only). BARCLAYS GLOBAL FUND ADVISORS ______ (2) Check the appropriate box if a member of a Group* (a) / / (b) /X/ ______ (3) SEC Use Only (4) Citizenship or Place of Organization U.S.A. Number of Shares (5) Sole Voting Power Beneficially Owned 174**,**679 by Each Reporting Person With (6) Shared Voting Power (7) Sole Dispositive Power 174,679 (8) Shared Dispositive Power ______ (9) Aggregate Amount Beneficially Owned by Each Reporting Person 174,679 (10) Check Box if the Aggregate Amount in Row (9) Excludes Certain Shares*

(11) Percent of Class Represented by Amount 0.73%	in Row (9)
(12) Type of Reporting Person* IA	
CUSIP No. 736187204	
(1) Names of Reporting Persons. I.R.S. Identification Nos. of above	persons (entities only).
BARCLAYS GLOBAL INVESTORS, LTD	
(2) Check the appropriate box if a member of (a) $\ /\ /$ (b) $\ /X/$	a Group*
(3) SEC Use Only	
(4) Citizenship or Place of Organization England	
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 in Ro	w (9) Excludes Certain Shares*
(11) Percent of Class Represented by Amount 0.00%	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).

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 O	nly		
(4) Citizensh Japan	ip or Place of Organization		
Number of Sha Beneficially	Dwned	(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 Bo:	x if the Aggregate Amount in F	 Row (9) E	xcludes Certain Shares*
(11) Percent 0.00%	of Class Represented by Amount	in Row	(9)
(12) Type of I BK	Reporting Person*		
ITEM 1(A).	NAME OF ISSUER PORTAPLAYER INC		
ITEM 1(B).	ADDRESS OF ISSUER'S PRINCIP 70 W. PLUMERIA DRIVE SAN JOSE CA 95134	AL EXECU	TIVE OFFICES
ITEM 2(A).	NAME OF PERSON(S) FILING BARCLAYS GLOBAL INV	ESTORS,	NA
	ADDRESS OF PRINCIPAL BUSINE 45 Fremont Street San Francis	sco, CA	
	CITIZENSHIP U.S.A		
ITEM 2(D).	TITLE OF CLASS OF SECURITIE Common Stock	lS	
ITEM 2(E).	CUSIP NUMBER 736187204		
ITEM 3. 13D-2(B), CHE	IF THIS STATEMENT IS FILED		TO RULES 13D-1(B), OR

- (a) // Broker or Dealer registered under Section 15 of the Act (15 U.S.C. 78o).
- (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)

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 FUND ADVISORS

ITEM 2(B). ADDRESS OF PRINCIPAL BUSINESS OFFICE OR, IF NONE, RESIDENCE $$45\ \rm 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) // 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).
- (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)	
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, LTD	
ITEM 2(B).	ADDRESS OF PRINCIPAL BUSINESS OFFICE OR, IF NONE, RESIDENCE Murray House 1 Royal Mint Court LONDON, EC3N 4HH	
ITEM 2(C).	CITIZENSHIP England	
ITEM 2(D).	TITLE OF CLASS OF SECURITIES Common Stock	
ITEM 2(E).	CUSIP NUMBER 736187204	
ITEM 3. 13D-2(B), CHECK	IF THIS STATEMENT IS FILED PURSUANT TO RULES 13D-1(B), OR 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) 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	
	NAME OF PERSON(S) FILING S GLOBAL INVESTORS JAPAN TRUST AND BANKING COMPANY LIMITED	
ITEM 2(B).	ADDRESS OF PRINCIPAL BUSINESS OFFICE OR, IF NONE, RESIDENCE Ebisu Prime Square Tower 8th Floor 1-1-39 Hiroo Shibuya-Ku Tokyo 150-0012 Japan	

ITEM 2(C).	CITIZENSHIP
ITEM 2(D).	Japan TITLE OF CLASS OF SECURITIES
	Common Stock
ITEM 2(E).	CUSIP NUMBER 736187204
ITEM 3. 13D-2(B), Ch	IF THIS STATEMENT IS FILED PURSUANT TO RULES 13D-1(B), OR HECK WHETHER THE PERSON FILING IS A
	er or Dealer registered under Section 15 of the Act U.S.C. 780).
(b) /X/ Bank	as defined in section 3(a) (6) of the Act (15 U.S.C. 78c).
	urance Company as defined in section 3(a) (19) of the Act U.S.C. 78c).
(d) // Inve	estment Company registered under section 8 of the Investment pany Act of 1940 (15 U.S.C. 80a-8).
(e) // Inve	estment Adviser in accordance with section 240.13d(b)(1)(ii)(E).
-	Loyee Benefit Plan or endowment fund in accordance with section 13d-1(b)(1)(ii)(F).
	ent Holding Company or control person in accordance with section .13d-1(b)(1)(ii)(G).
(h) // A sa	avings association as defined in section 3(b) of the Federal Deposit
	urance Act (12 U.S.C. 1813). Nurch plan that is excluded from the definition of an investment
comp	pany under section 3(c)(14) of the Investment Company Act of 1940
	J.S.C. 80a-3). up, in accordance with section 240.13d-1(b)(1)(ii)(J)
ITEM 4. OWNE	CRSHIP
	following information regarding the aggregate number and of the class of securities of the issuer identified in Item 1.
(a) Amount	Beneficially Owned: 3,535,389
(la) Danasant	
(b) Percent	14.83%
(c) Number	of shares as to which such person has: sole power to vote or to direct the vote
(1)	3,285,534
(ii)	shared power to vote or to direct the vote
(iii	sole power to dispose or to direct the disposition of 3,535,389
(iv)	shared power to dispose or to direct the disposition of
ITEM 5. OWNE	CRSHIP OF FIVE PERCENT OR LESS OF A CLASS
If this stat	ement is being filed to report the fact that as of the date hereof
	ng person has ceased to be the beneficial owner of more than five the class of securities, check the following. //

- 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.

 March 8, 2006
Date
 Signature
 Mei Lau Financial Reporting Manager
 Name/Title