PortalPlayer, Inc. Form SC 13G/A February 15, 2006

> SECURITIES AND EXCHANGE COMMISSION WASHINGTON, DC 20549

> > SCHEDULE 13G (Rule 13d-102)

INFORMATION TO BE INCLUDED IN STATEMENTS FILED PURSUANT TO RULES 13d-1(b)(c), AND (d) AND AMENDMENTS THERETO FILED PURSUANT TO RULE 13d-2(b)

(Amendment No.1)(1)

PORTALPLAYER, INC.

(Name of Issuer)

Common Stock

(Title of Class of Securities)

736187204

(CUSIP Number)

(CODII Mamber

December 31, 2005

(Date of Event Which Requires Filing of this Statement)

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

[_] Rule 13d-1(b)

- [_] Rule 13d-1(c)
- {X] Rule 13d-1(d)[

(1) 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 cover 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 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).

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CUSIP No.73618	7204	13G/A	Page 2 of 6 Pages				
	. NAME OF REPORTING PERSONS I.R.S. IDENTIFICATION NO. OF ABOVE PERSONS (ENTITIES ONLY)						
Thomas Sp	iegel						
2. CHECK THE	APPROPRIATE	BOX IF A MEMBER OF A GROU	(a) [_] (b) [_]				
3. SEC USE C	NLY						
4. CITIZENSH	4. CITIZENSHIP OR PLACE OF ORGANIZATION						
United St	ates						
NUMBER OF	5. SOLE VC	TING POWER					
SHARES	N/A						
BENEFICIALLY	6. SHARED	VOTING POWER					
OWNED BY	N/A						
EACH	7. SOLE DI	SPOSITIVE POWER					
REPORTING	N/A						
PERSON	8. SHARED	DISPOSITIVE POWER					
WITH	N/A						
9. AGGREGATE	AMOUNT BENEF	ICIALLY OWNED BY EACH REPO	ORTING PERSON				
N/A							
10. CHECK BOX	IF THE AGGRE	GATE AMOUNT IN ROW (9) EX	CLUDES CERTAIN SHARES*				
			[_]				

11. PERCENT OF CLASS REPRESENTED BY AMOUNT IN ROW $9\,$

N/A

12. TYPE OF REPORTING PERSON*

*SEE INSTRUCTIONS BEFORE FILLING OUT!

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Item 1(a).	Name of Issuer: PortalPlayer, Inc.		
Item 1(b).	Address of Issuer's Prir 3255 Scott Boulevard, Bl Santa Clara, California		
Item 2(a).	Name of Person Filing: Thomas Spiegel		
Item 2(b).	Address of Principal Bus 9465 Wilshire Boulevard, Beverly Hills, CA 90212		Residence:
Item 2(c).	Citizenship: Thomas Spiegel - United	States	
Item 2(d).	Title of Class of Securi Common Stock	ties:	
Item 2(e).	CUSIP Number: 736187204		
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Item 3. If This Statement is Filed Pursuant to Rule 13d-1(b), or 13d-2(b) or (c), Check Whether the Person Filing is a:

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- (a) [_] Broker or dealer registered under Section 15 of the Exchange Act.
- (b) [_] Bank as defined in Section 3(a)(6) of the Exchange Act.
- (c) [_] Insurance company as defined in Section 3(a)(19) of the Exchange Act.
- (d) [_] Investment company registered under Section 8 of the Investment Company Act.
- (e) [_] An investment adviser in accordance with Rule 13d-1(b)(1)(ii)(E);
- (f) [_] An employee benefit plan or endowment fund in accordance with Rule 13d-1(b)(1)(ii)(F);
- (g) [_] A parent holding company or control person in accordance with Rule 13d-1(b)(1)(ii)(G);
- (h) [_] A savings association as defined in Section 3(b) of the Federal Deposit Insurance Act;
- (i) [_] A church plan that is excluded from the definition of an investment company under Section 3(c)(14) of the Investment Company Act;
- (j) [_] Group, in accordance with Rule 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: N/A

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(b) Percent of class: N/A

(c) Number of shares as to which such person has:

- (i) Sole power to vote or to direct the vote: N/A
- (ii) Shared power to vote or to direct the vote: N/A
- (iii) Sole power to dispose or to direct the disposition of: N/A
- (iv) Shared power to dispose or to direct the disposition of: N/A

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.

Not Applicable.

Item 7. Identification and Classification of the Subsidiary Which Acquired the Security Being Reported on by the Parent Holding Company or Control Person.

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. Certifications.

Not Applicable.

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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.

Dated this 14th day of February, 2006.

By: /s/ THOMAS SPIEGEL

Thomas Spiegel