TWEETER HOME ENTERTAINMENT GROUP INC
Form SC 13G/A
February 15, 2006

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION

Washington, D.C. 20549

SCHEDULE 13G

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)
Under the Securities Exchange Act of 1934
(Amendment No. 1)*

Tweeter Home Entertainment

(Name of Issuer)

Common, 0.010000 par value per share

(Title of Class of Securities)

901167106

(CUSIP Number)

Friday, December 30, 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:

- o Rule 13d-1(b)
- ý Rule 13d-1(c)
- o Rule 13d-1(d)

*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 (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. 901167106

1. Names of Reporting Persons. I.R.S. Identification Nos. of above persons (entities only)
Raj Rajaratnam

2. Check the Appropriate Box if a Member of a Group (See Instructions)
(a) o
(b) ý

3. SEC Use Only

4. Citizenship or Place of Organization
United States

Number of Shares Beneficially Owned by Each Reporting Person With	5.	Sole Voting Power -0-
	6.	Shared Voting Power 224,451
	7.	Sole Dispositive Power -0-
	8.	Shared Dispositive Power 224,451

9. Aggregate Amount Beneficially Owned by Each Reporting Person
224,451

10. Check if the Aggregate Amount in Row (9) Excludes Certain Shares (See Instructions) o

11. Percent of Class Represented by Amount in Row (9)
.9 % (Based upon 24,780,000 shares of Common outstanding)

12. Type of Reporting Person (See Instructions)
IN

CUSIP No. 901167106

1.	Names of Reporting Persons. I.R.S. Identification Nos. of above persons (entities only) Galleon Advisors, L.L.C.		
2.	Check the Appropriate Box if a Member of a Group (See Instructions) (a) o (b) ý		
3.	SEC Use Only		
4.	Citizenship or Place of Organization Delaware		
Number of Shares Beneficially Owned by Each Reporting Person With	5.	Sole Voting Power -0-	
	6.	Shared Voting Power 35,350	
	7.	Sole Dispositive Power -0-	
	8.	Shared Dispositive Power 35,350	
9.	Aggregate Amount Beneficially Owned by Each Reporting Person 35,350		
10.	Check if the Aggregate Amount in Row (9) Excludes Certain Shares (See Instructions) o		
11.	Percent of Class Represented by Amount in Row (9) .1 % (Based upon 24,780,000 shares of Common outstanding)		
12.	Type of Reporting Person (See Instructions) OO		

CUSIP No. 901167106

1. Names of Reporting Persons. I.R.S. Identification Nos. of above persons (entities only)
Galleon Management, L.L.C.

2. Check the Appropriate Box if a Member of a Group (See Instructions)
(a) o
(b) ý

3. SEC Use Only

4. Citizenship or Place of Organization
Delaware

Number of Shares Beneficially Owned by Each Reporting Person With	5.	Sole Voting Power -0-
	6.	Shared Voting Power 224,451
	7.	Sole Dispositive Power -0-
	8.	Shared Dispositive Power 224,451

9. Aggregate Amount Beneficially Owned by Each Reporting Person
224,451

10. Check if the Aggregate Amount in Row (9) Excludes Certain Shares (See Instructions) o

11. Percent of Class Represented by Amount in Row (9)
.9 % (Based upon 24,780,000 shares of Common outstanding)

12. Type of Reporting Person (See Instructions)
OO

CUSIP No. 901167106

1. Names of Reporting Persons. I.R.S. Identification Nos. of above persons (entities only)
Galleon Management, L.P.

2. Check the Appropriate Box if a Member of a Group (See Instructions)
(a) o
(b) ý

3. SEC Use Only

4. Citizenship or Place of Organization
Delaware

Number of Shares Beneficially Owned by Each Reporting Person With	5.	Sole Voting Power -0-
	6.	Shared Voting Power 224,451
	7.	Sole Dispositive Power -0-
	8.	Shared Dispositive Power 224,451

9. Aggregate Amount Beneficially Owned by Each Reporting Person
224,451

10. Check if the Aggregate Amount in Row (9) Excludes Certain Shares (See Instructions) o

11. Percent of Class Represented by Amount in Row (9)
.9 % (Based upon 24,780,000 shares of Common outstanding)

12. Type of Reporting Person (See Instructions)
PN

CUSIP No. 901167106

1. Names of Reporting Persons. I.R.S. Identification Nos. of above persons (entities only)
Galleon Captain's Partners, L.P.

2. Check the Appropriate Box if a Member of a Group (See Instructions)
(a) o
(b) ý

3. SEC Use Only

4. Citizenship or Place of Organization
Delaware

Number of Shares Beneficially Owned by Each Reporting Person With	5.	Sole Voting Power -0-
	6.	Shared Voting Power 35,350
	7.	Sole Dispositive Power -0-
	8.	Shared Dispositive Power 35,350

9. Aggregate Amount Beneficially Owned by Each Reporting Person
35,350

10. Check if the Aggregate Amount in Row (9) Excludes Certain Shares (See Instructions) o

11. Percent of Class Represented by Amount in Row (9)
.1 % (Based upon 24,780,000 shares of Common outstanding)

12. Type of Reporting Person (See Instructions)
PN

CUSIP No. 901167106

1. Names of Reporting Persons. I.R.S. Identification Nos. of above persons (entities only)
Galleon Communications Offshore, LTD

2. Check the Appropriate Box if a Member of a Group (See Instructions)
(a) o
(b) ý

3. SEC Use Only

4. Citizenship or Place of Organization
Bermuda

Number of Shares Beneficially Owned by Each Reporting Person With	5.	Sole Voting Power -0-
	6.	Shared Voting Power 139,101
	7.	Sole Dispositive Power -0-
	8.	Shared Dispositive Power 139,101

9. Aggregate Amount Beneficially Owned by Each Reporting Person
139,101

10. Check if the Aggregate Amount in Row (9) Excludes Certain Shares (See Instructions) o

11. Percent of Class Represented by Amount in Row (9)
.6 % (Based upon 24,780,000 shares of Common outstanding)

12. Type of Reporting Person (See Instructions)
CO

CUSIP No. 901167106

1. Names of Reporting Persons. I.R.S. Identification Nos. of above persons (entities only)
Galleon Buccaneer's Offshore, LTD.

2. Check the Appropriate Box if a Member of a Group (See Instructions)
(a) o
(b) ý

3. SEC Use Only

4. Citizenship or Place of Organization
Cayman Islands

Number of Shares Beneficially Owned by Each Reporting Person With	5.	Sole Voting Power -0-
	6.	Shared Voting Power 50,000
	7.	Sole Dispositive Power -0-
	8.	Shared Dispositive Power 50,000

9. Aggregate Amount Beneficially Owned by Each Reporting Person
50,000

10. Check if the Aggregate Amount in Row (9) Excludes Certain Shares (See Instructions) o

11. Percent of Class Represented by Amount in Row (9)
.2 % (Based upon 24,780,000 shares of Common outstanding)

12. Type of Reporting Person (See Instructions)
CO

Item 1.

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.

For Raj Rajaratnam Galleon Management, L.L.C. and Galleon Management, L.P.

(a) Amount beneficially owned:

224,451.00

(b) Percent of class:

.9 % (Based upon 24,780,000 shares of Common outstanding)

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

(i) Sole power to vote or to direct the vote

0

(ii) Shared power to vote or to direct the vote

224,451.00

(iii) Sole power to dispose or to direct the disposition of

0

(iv) Shared power to dispose or to direct the disposition of

224,451.00

Provide the following information regarding the aggregate number and percentage of the class of securities of the issuer identified in Item 1.

For Galleon Advisors, L.L.C.

(a) Amount beneficially owned:

35,350.00

(b) Percent of class:

.1 % (Based upon 24,780,000 shares of Common outstanding)

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

(i) Sole power to vote or to direct the vote

0

(ii) Shared power to vote or to direct the vote

35,350.00

(iii) Sole power to dispose or to direct the disposition of

0

(iv) Shared power to dispose or to direct the disposition of

35,350.00

Provide the following information regarding the aggregate number and percentage of the class of securities of the issuer identified in Item 1.

Galleon Captain's Partners, L.P.

(a) Amount beneficially owned:

35,350.00

(b) Percent of class:

.1 % (Based upon 24,780,000 shares of Common outstanding)

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

(i)	Sole power to vote or to direct the vote
	0
(ii)	Shared power to vote or to direct the vote
	35,350.00
(iii)	Sole power to dispose or to direct the disposition of
	0
(iv)	Shared power to dispose or to direct the disposition of
	35,350.00

Provide the following information regarding the aggregate number and percentage of the class of securities of the issuer identified in Item 1.

Galleon Communications Offshore, LTD

(a) Amount beneficially owned:

139,101.00

(b) Percent of class:

.6 % (Based upon 24,780,000 shares of Common outstanding)

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

(i)	Sole power to vote or to direct the vote
	0
(ii)	Shared power to vote or to direct the vote
	139,101.00
(iii)	Sole power to dispose or to direct the disposition of
	0
(iv)	Shared power to dispose or to direct the disposition of
	139,101.00

Provide the following information regarding the aggregate number and percentage of the class of securities of the issuer identified in Item 1.

Galleon Buccaneer's Offshore, LTD.

(a) Amount beneficially owned:

50,000.00

(b) Percent of class:

.2 % (Based upon 24,780,000 shares of Common outstanding)

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

(i)	Sole power to vote or to direct the vote
	0
(ii)	Shared power to vote or to direct the vote
	50,000.00

(iii) Sole power to dispose or to direct the disposition of

0

(iv) Shared power to dispose or to direct the disposition of

50,000.00

Pursuant to the partnership agreement of Galleon Captains Partners, L.P., Galleon Healthcare Partners, L.P., Galleon Technology Partners II, L.P., Galleon Explorers Partners, L.P., and Galleon Communication Partners, L.P., Galleon Management, L.P. and Galleon Advisors, L.L.C. share all investment and voting power with respect to the securities held by Galleon Captains Partners, L.P., Galleon Healthcare Partners, L.P., Galleon Technology Partners, L.P., Galleon Explorers Partners, L.P., and Galleon Communication Partners, L.P., and pursuant to an investment management agreement, Galleon Management, L.P. has all investment and voting power with respect to the securities held by Galleon Captains Offshore, Ltd., Galleon Healthcare Offshore, Ltd., Galleon Technology Offshore, Ltd., Galleon Communications Offshore, Ltd., Galleon Explorers Offshore, Ltd., Galleon Admirals Offshore, Ltd and Galleon Buccaneers Offshore, Ltd. Raj Rajaratnam, as the managing member of Galleon Management, L.L.C., controls Galleon Management, L.L.C., which, as the general partner of Galleon Management, L.P., controls Galleon Management, L.P. Raj Rajaratnam, as the managing member of Galleon Advisors, L.L.C., also controls Galleon Advisors, L.L.C. The shares reported herein by Raj Rajaratnam, Galleon Management, L.P., Galleon Management, L.L.C., and Galleon Advisors, L.L.C. may be deemed beneficially owned as a result of the purchase of such shares by Galleon Captains Partners, L.P., Galleon Captains Offshore, Ltd., Galleon Technology Partners II, L.P., Galleon Technology Offshore, Ltd., Galleon Healthcare Partners, L.P., Galleon Healthcare Offshore, Ltd., Galleon Explorers Partners, L.P., Galleon Explorers Offshore, Ltd., Galleon Communication Partners, L.P., Galleon Communication Offshore, Ltd., Galleon Admirals Offshore, Ltd and Galleon Buccaneers Offshore, Ltd., as the case may be. Each of Raj Rajaratnam, Galleon Management, L.P., Galleon Management, L.L.C., and Galleon Advisors, L.L.C. disclaims any beneficial ownership of the shares reported herein, except to the extent of any pecuniary interest therein.

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 o.

Not Applicable

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.

Certification

Not Applicable

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.

Tuesday, February 14, 2006
Date

Raj Rajaratnam, for HIMSELF;
For GALLEON ADVISORS, L.L.C., as its Managing Member
For GALLEON MANAGEMENT, L.L.C., as its Managing Member;
For GALLEON MANAGEMENT, L.P., as the Managing Member of its General Partner, Galleon Management, L.L.C.;
For GALLEON CAPTAINS PARTNERS, L.P., as the Managing Member of its General Partner, Galleon Advisors, L.L.C.;
For GALLEON COMMUNICATION OFFSHORE, LTD., as the Managing Member of Galleon Management, L.L.C., which is the General Partner of Galleon Management, L.P., which in turn, is an Authorized Signatory; and
For GALLEON BUCCANEERS OFFSHORE, LTD., as the Managing Member of Galleon Management, L.L.C., which is the General Partner of Galleon Management, L.P., which in turn, is an Authorized Signatory.

Exhibit 1

The undersigned acknowledge and agree that the foregoing statement on Schedule 13G is filed on behalf of each of the undersigned and that all subsequent amendments to this statement on Schedule 13G shall be filed on behalf of each of the undersigned without the necessity of filing additional joint acquisition statements. The undersigned acknowledge that each shall be responsible for the timely filing of such amendments, and for the completeness and accuracy of the information concerning him or it contained therein, but shall not be responsible for the completeness and accuracy of the information concerning the others, except to the extent that he or it knows or has reason to believe that such information is inaccurate.in this statement is true, complete and correct.

Raj Rajaratnam, for HIMSELF;
For GALLEON ADVISORS, L.L.C., as its Managing Member
For GALLEON MANAGEMENT, L.L.C., as its Managing Member;
For GALLEON MANAGEMENT, L.P., as the Managing Member of its General Partner, Galleon Management, L.L.C.;
For GALLEON CAPTAINS PARTNERS, L.P., as the Managing Member of its General Partner, Galleon Advisors, L.L.C.;
For GALLEON COMMUNICATION OFFSHORE, LTD., as the Managing Member of Galleon Management, L.L.C., which is the General Partner of Galleon Management, L.P., which in turn, is an Authorized Signatory; and
For GALLEON BUCCANEERS OFFSHORE, LTD., as the Managing Member of Galleon Management, L.L.C., which is the General Partner of Galleon Management, L.P., which in turn, is an Authorized Signatory.