

GARMIN LTD  
Form 8-K  
August 04, 2006

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UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
Washington, D.C. 20549

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FORM 8-K

Current Report Pursuant to Section 13 or 15(d) of  
the Securities Act of 1934

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Date of Report (Date of earliest event reported): August 4, 2006

**GARMIN LTD.**  
(Exact name of registrant as specified in its charter)

<b>Cayman Islands</b>	<b>0-31983</b>	<b>98-0229227</b>
<b>(State or other</b>	<b>(Commission</b>	<b>(I.R.S. Employer</b>
<b>jurisdiction</b>	<b>File Number)</b>	<b>Identification No.)</b>
<b>of incorporation)</b>		

**P.O. Box 30464SMB**  
**5<sup>th</sup> Floor, Harbour Place**  
**103 South Church Street**  
**George Town, Grand Cayman, Cayman Islands**  
(Address of principal executive offices)

Registrant's telephone number, including area code: (345) 946-5203

Check the appropriate box below if the Form 8-K filing is intended to simultaneously satisfy the filing obligation 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))
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**Item 8.01. Other Events**

On August 4, 2006, Garmin Ltd. (the “Company”) issued a press release announcing that its Board of Directors has approved a share repurchase program authorizing the Company to purchase up to 1.5 million of the Company’s common shares.

**Item 9.01. Financial Statements and Exhibits**

(a) Not applicable.

(b) Not applicable.

(c) Not applicable.

(d) Exhibits. The following exhibit is furnished herewith.

Exhibit No.	Description
99.1	Press Release dated August 4, 2006 (furnished pursuant to Item 8.01).

**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.

**GARMIN LTD.**

Date: August 4, 2006

/s/ Andrew R. Etkind  
Andrew R. Etkind  
General Counsel and Secretary

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**EXHIBIT INDEX**

Exhibit No.	Description
99.1	Press Release dated August 4, 2006

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