

GARMIN LTD  
Form 8-K  
January 05, 2007

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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): January 5, 2007**

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

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

**o 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 January 5, 2007, Garmin Ltd. issued a press release announcing that it has acquired Digital Cyclone, Inc. A copy of the press release is attached as Exhibit 99.1.

**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 January 5, 2007

**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: January 5, 2007

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

**EXHIBIT INDEX**

Exhibit No.	Description
99.1	Press Release dated January 5, 2007

4

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