GARMIN LTD Form 4 April 24, 2007

FORM 4

OMB APPROVAL

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

OMB Number: 3235-0287

if no longer subject to Section 16. Form 4 or

Check this box

Expires: January 31,

5. Relationship of Reporting Person(s) to

Issuer

STATEMENT OF CHANGES IN BENEFICIAL OWNERSHIP OF SECURITIES

Estimated average burden hours per response... 0.5

Form 4 or Form 5 obligations may continue. See Instruction

Filed pursuant to Section 16(a) of the Securities Exchange Act of 1934, Section 17(a) of the Public Utility Holding Company Act of 1935 or Section

30(h) of the Investment Company Act of 1940

2. Issuer Name and Ticker or Trading

1(b).

KAO MIN H

Shares

(Print or Type Responses)

1. Name and Address of Reporting Person *

KAO WIIN II				Symbol GARMIN LTD [GRMN]						(Check all applicable)			
(Last) (First) (Middle) 1200 EAST 151ST STREET			(M	3. Date of Earliest Transaction (Month/Day/Year) 04/23/2007						_X_ Director _X_ 10% Owner _X_ Officer (give title Other (specify below)			
	OLATHE E	(Street)		If Amend led(Month			e Original			6. Individual or Jo Applicable Line) _X_ Form filed by (•	rson	
	OLATHE, K									Person			
	(City)	(State)	(Zip)	Table !	I - No	n-De	erivative Se	curitie	es Acqu	uired, Disposed of	f, or Beneficial	ly Owned	
	1.Title of Security (Instr. 3)	2. Transaction Date (Month/Day/Year)	e 2A. Deemed Execution Da any (Month/Day/	ate, if (/Year) (3. Fransa Code Instr.		4. Securitien(A) or Disp (Instr. 3, 4 a	osed o	of (D)	5. Amount of Securities Beneficially Owned Following Reported Transaction(s) (Instr. 3 and 4)	6. Ownership Form: Direct (D) or Indirect (I) (Instr. 4)	7. Nature of Indirect Beneficial Ownership (Instr. 4)	
	Common Shares	04/23/2007			G	V	180,000	D	\$ 0 (1)	10,366,188	D		
	Common Shares									29,520,168	I	By Children	
	Common									5 207 924	T	Dy Chausa	

Reminder: Report on a separate line for each class of securities beneficially owned directly or indirectly.

Persons who respond to the collection of information contained in this form are not required to respond unless the form displays a currently valid OMB control

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By Spouse

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number.

Table II - Derivative Securities Acquired, Disposed of, or Beneficially Owned (e.g., puts, calls, warrants, options, convertible securities)

1. Title of	2.	3. Transaction Date	3A. Deemed	4.	5.	6. Date Exerc	cisable and	7. Title	e and	8. Price of	9. Nu
Derivative	Conversion	(Month/Day/Year)	Execution Date, if	Transacti	onNumber	Expiration D	ate	Amour	nt of	Derivative	Deriv
Security	or Exercise		any	Code	of	(Month/Day/	Year)	Underl	ying	Security	Secui
(Instr. 3)	Price of		(Month/Day/Year)	(Instr. 8)	Derivative	e		Securit	ties	(Instr. 5)	Bene
	Derivative				Securities			(Instr. :	3 and 4)		Owne
	Security				Acquired						Follo
					(A) or						Repo
					Disposed						Trans
					of (D)						(Instr
					(Instr. 3,						
					4, and 5)						
									Amount		
									Amount		
						Date	Expiration		or Name la sur		
						Exercisable	Date		Number		
				C 1 W	(A) (D)				of		
				Code V	(A) (D)			,	Shares		

Reporting Owners

Reporting Owner Name / Address	Relationships							
reporting owner runner runners	Director	10% Owner	Officer	Other				
KAO MIN H 1200 EAST 151ST STREET OLATHE, KS 66062	X	X	Chairman and CEO					

Signatures

Joshua Maxfield, Attorney-in-Fact for Min H. Kao

04/24/2007

**Signature of Reporting Person Date

Explanation of Responses:

- * If the form is filed by more than one reporting person, see Instruction 4(b)(v).
- ** Intentional misstatements or omissions of facts constitute Federal Criminal Violations. See 18 U.S.C. 1001 and 15 U.S.C. 78ff(a).
- (1) On April 23, 2007 the reporting person made a gift of 180,000 shares of Garmin Ltd. to a charitable organization.

Note: File three copies of this Form, one of which must be manually signed. If space is insufficient, *see* Instruction 6 for procedure. Potential persons who are to respond to the collection of information contained in this form are not required to respond unless the form displays a currently valid OMB number.

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