

GARMIN LTD  
Form 8-K  
April 28, 2004

SECURITIES AND EXCHANGE COMMISSION  
Washington, D.C. 20549

Form 8-K

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

Date of Report (Date of earliest event reported): April 28, 2004

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

Cayman Islands  
(State or other  
jurisdiction  
of incorporation)

0-31983  
(Commission  
File Number)

98-0229227  
(I.R.S. Employer  
Identification No.)

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

(Former name or former address, if changed since last report)

Not Applicable

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**Item 7. Financial Statements and Exhibits**

- (a) Not applicable
- (b) Not applicable
- (c) **Exhibits.** The following exhibit is furnished herewith.

<u>Exhibit No.</u>	<u>Description</u>
99	Press Release dated April 28, 2004

**Item 12. Results of Operations and Financial Condition**

On April 28, 2004, Garmin Ltd. issued a press release announcing its financial results for its fiscal first quarter ended March 27, 2004. A copy of this press release is attached as Exhibit 99.

The information in this report on Form 8-K, including the Exhibit, is being furnished and shall not be deemed filed for the purposes of or otherwise subject to the liabilities under Section 18 of the Securities Exchange Act of 1934 as amended, and shall not be deemed to be incorporated by reference into the filings of the registrant under the Securities Act of 1933.

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**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: April 28, 2004

/s/ Andrew R. Etkind

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Andrew R. Etkind

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General Counsel and Secretary

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**EXHIBIT INDEX**

Exhibit No.

Description

99

Press Release dated April 28, 2004