KAO MIN H Form 4 May 23, 2007

FORM 4

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

Check this box if no longer

subject to Section 16. Form 4 or Form 5

obligations

may continue. See Instruction 1(b).

STATEMENT OF CHANGES IN BENEFICIAL OWNERSHIP OF **SECURITIES**

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

(Print or Type Responses)

(Last)

1. Name and Address of Reporting Person * KAO MIN H

> (First) (Middle)

1200 EAST 151ST STREET

(Street)

OLATHE, KS 66062

2. Issuer Name and Ticker or Trading

GARMIN LTD [GRMN]

3. Date of Earliest Transaction (Month/Day/Year)

05/21/2007

4. If Amendment, Date Original Filed(Month/Day/Year)

Symbol

Issuer

(Check all applicable)

5. Relationship of Reporting Person(s) to

OMB APPROVAL

3235-0287

January 31,

2005

0.5

OMB

Number:

Expires:

response...

Estimated average

burden hours per

_X__ 10% Owner _X__ Director X_ Officer (give title _ Other (specify below)

Chairman and CEO

6. Individual or Joint/Group Filing(Check

Applicable Line)

X Form filed by One Reporting Person Form filed by More than One Reporting

Person

(City)	(State)	(Zip) Tab	le I - Non-	Derivative	Secui	rities Acquir	ed, Disposed of,	or Beneficially	y Owned
1.Title of Security (Instr. 3)	2. Transaction Date (Month/Day/Year)	2A. Deemed Execution Date, if any (Month/Day/Year)	3. Transactic Code (Instr. 8)	4. Securit ord Dispos (Instr. 3, 4)	ed of (` ′	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	05/21/2007		S	20,000 (1)	D D	\$ 57.3769	29,375,168	I	By children
Common Shares	05/22/2007		S	10,000 (1)	D	\$ 58.3021	29,365,168	I	By children
Common Shares	05/22/2007		S	20,000 (1)	D	\$ 57.9635	29,345,168	I	By children
Common Shares							5,207,824	I	By spouse
Common Shares							10,366,188	D	

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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 number.

SEC 1474 (9-02)

9. Nu Deriv Secur Bene Own Follo Repo Trans (Instr

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. Titl	le and	8. Price of
Derivative	Conversion	(Month/Day/Year)	Execution Date, if	Transa	ctio	rNumber	Expiration D	ate	Amou	ınt of	Derivative
Security	or Exercise		any	Code		of	(Month/Day/	Year)	Under	rlying	Security
(Instr. 3)	Price of		(Month/Day/Year)	(Instr.	8)	Derivative	e		Secur	ities	(Instr. 5)
	Derivative					Securities			(Instr.	. 3 and 4)	
	Security					Acquired					
	·					(A) or					
						Disposed					
						of (D)					
						(Instr. 3,					
						4, and 5)					
						i, una 5)					
										Amount	
							Date	Expiration		or	
							Exercisable Date	•	Title	Number	
									of		
				Code	V	(A) (D)				Shares	

Reporting Owners

Reporting Owner Name / Address	Relationships								
	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 05/23/2007

**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) Sale of shares pursuant to a Rule 10b5-1 Stock Trading Plan adopted on December 4, 2006 by a family trust of which the reporting person is the trustee.

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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