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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): June 4, 2010**

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

<b>Cayman Islands</b> (State or other jurisdiction of incorporation)	<b>0-31983</b> (Commission File Number)	<b>98-0229227</b> (I.R.S. Employer Identification No.)
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**P.O. Box 10670, Grand Cayman KY1-1006  
Suite 3206B, 45 Market Street, Gardenia Court  
Camana Bay, Cayman Islands  
(Address of principal executive offices)**

**Registrant's telephone number, including area code: (345) 640-9050**

**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 June 4, 2010 Garmin Ltd. (the “Company”) issued a press release announcing that it received approval from the Grand Court of the Cayman Islands of the pending change of place of incorporation of its group holding company from the Cayman Islands to Switzerland. The Company expects that all the conditions to closing of this transaction will be met and that it will complete the transaction prior to the opening of the NASDAQ market on June 28, 2010. A copy of the press release is attached as Exhibit 99.1.

Upon completion of the transaction, the Garmin group holding company will continue to be subject to SEC reporting requirements, and its shares will be listed on the NASDAQ Global Select Market under the symbol “GRMN,” Garmin’s current trading symbol.

### **Item 9.01. Financial Statements and Exhibits**

- (a) Not applicable.
- (b) Not applicable.
- (c) Not applicable.
- (d) Exhibits. The following exhibits are furnished herewith.

<u>Exhibit No.</u>	<u>Description</u>
99.1	Press Release dated June 4, 2010 (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: June 4, 2010

/s/ Andrew R. Etkind

Andrew R. Etkind

Vice President, General Counsel and  
Secretary

## **EXHIBIT INDEX**

<u>Exhibit No.</u>	<u>Description</u>
99.1	Press Release dated June 4, 2010

**Exhibit 99.1**

**MEDIA CONTACT:**

Ted Gartner  
Garmin International Inc.  
Phone | 913/397-8200  
E-Mail | [media.relations@garmin.com](mailto:media.relations@garmin.com)

**INVESTOR CONTACT:**

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**Garmin® Receives Court Approval  
For Change of Place of Incorporation to Switzerland**

CAYMAN ISLANDS/June 4, 2010/Business Wire/ - Garmin Ltd. (NASDAQ: GRMN) announces that it received approval today from the Grand Court of the Cayman Islands of the pending change of place of incorporation of its group holding company from the Cayman Islands to Switzerland. Garmin expects that all the conditions to closing of this transaction will be met and that it will complete the transaction prior to the opening of the NASDAQ market on June 28, 2010.

Upon completion of the transaction, the Garmin group holding company will continue to be subject to SEC reporting requirements, and its shares will be listed on the NASDAQ Global Select Market under the symbol "GRMN," Garmin's current trading symbol.

**About Garmin Ltd.**

The global leader in satellite navigation, Garmin Ltd. and its subsidiaries have designed, manufactured, marketed and sold navigation, communication and information devices and applications since 1989 – most of which are enabled by GPS technology. Garmin's products serve automotive, mobile, wireless, outdoor recreation, marine, aviation, and OEM applications. Garmin Ltd. is incorporated in the Cayman Islands, and its principal subsidiaries are located in the United States, Taiwan and the United Kingdom. For more information, visit Garmin's virtual pressroom at [www.garmin.com/pressroom](http://www.garmin.com/pressroom) or contact the Media Relations department at 913-397-8200. Garmin is a registered trademark of Garmin Ltd.

**Notice on Forward-Looking Statements:**

This release includes forward-looking statements regarding Garmin Ltd. and its business. Such statements are based on management's current expectations. The forward-looking events and circumstances discussed in this release may not occur and actual results could differ materially as a result of known and unknown risk factors and uncertainties affecting Garmin, including, but not limited to, the risk factors listed in the Annual Report on Form 10-K for the year ended December 26, 2009 filed by Garmin with the Securities and Exchange Commission (Commission file number 0-31983). A copy of Garmin's Form 10-K can be downloaded at [www.garmin.com/aboutGarmin/invRelations/finReports.html](http://www.garmin.com/aboutGarmin/invRelations/finReports.html). No forward-looking statement can be guaranteed. Forward-looking statements speak only as of the date on which they are made and Garmin undertakes no obligation to publicly update or revise any forward-looking statement, whether as a result of new information, future events, or otherwise.

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