

FORM 4

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

OMB APPROVAL	
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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

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)

1. Name and Address of Reporting Person* Eller Donald			2. Issuer Name and Ticker or Trading Symbol Garmin LTD [GRMN]		5. Relationship of Reporting Person(s) to Issuer (Check all applicable)			
(Last)	(First)	(Middle)	3. Date of Earliest Transaction Required to be Reported (Month/Day/Year) 04/17/2006	4. If Amendment, Date Original Filed (Month/Day/Year)	<input checked="" type="checkbox"/> Director _____ 10% Owner			
3111 Bel Air Drive, #18G					____ Officer (give title below) _____ Other (specify below)			
(Street)							6. Individual or Joint/Group Filing (Check Applicable List)	
Las Vegas	NV	89109					<input checked="" type="checkbox"/> Form filed by One Reporting Person ____ Form filed by More than One Reporting Person	
(City)	(State)	(Zip)	Table I – Non-Derivative Securities Acquired, Disposed of, or Beneficially Owned					

1. Title of Security (Instr. 3)	2. Trans- action Date (Month/ Day/ Year)	2A. Deemed Execution Date, if any (Month/ Day/Year)	3. Trans- action Code (Instr. 8)		4. Securities Acquired (A) or Disposed of (D) (Instr. 3, 4 and 5)			5. Amount of Securities Beneficially Owned Following Reported Transaction(s) (Instr. 3 and 4)	6. Owner- ship Form: Direct (D) or Indirect (I) (Instr. 4)	7. Nature of Indirect Beneficial Ownership (Instr. 4)
			Code	V	Amount	(A) or (D)	Price			
Common Shares	04/17/2006		S (1)		1,500	D	\$85.67	1,110,502	D	
Common Shares	04/17/2006		S (1)		100	D	\$85.68	1,110,402	D	
Common Shares	04/17/2006		S (1)		600	D	\$85.85	1,109,802	D	
Common Shares	04/17/2006		S (1)		200	D	\$85.89	1,109,602	D	
Common Shares	04/17/2006		S (1)		800	D	\$85.99	1,108,802	D	
Common Shares	04/17/2006		S (1)		800	D	\$86.10	1,108,002	D	
Common Shares	04/17/2006		S (1)		800	D	\$86.50	1,107,202	D	
Common Shares	04/17/2006		S (1)		700	D	\$86.84	1,106,502	D	

		Table I – Non-Derivative Securities Acquired, Disposed of, or Beneficially Owned							Continued	
1. Title of Security (Instr. 3)	2. Trans- action Date (Month/ Day/ Year)	2A. Deemed Execution Date, if any (Month/ Day/Year)	3. Trans- action Code (Instr. 8)		4. Securities Acquired (A) or Disposed of (D) (Instr. 3, 4 and 5)			5. Amount of Securities Beneficially Owned Following Reported Transaction(s) (Instr. 3 and 4)	6. Owner- ship Form: Direct (D) or Indirect (I) (Instr. 4)	7. Nature of Indirect Beneficial Ownership (Instr. 4)
			Code	V	Amount	(A) or (D)	Price			
Common Shares	04/17/2006		S (1)		100	D	\$86.87	1,106,402	D	
Common Shares	04/17/2006		S (1)		800	D	\$87.04	1,105,602	D	
Common Shares	04/17/2006		S (1)		700	D	\$87.23	1,104,902	D	
Common Shares	04/17/2006		S (1)		100	D	\$87.25	1,104,802	D	
Common Shares	04/17/2006		S (1)		700	D	\$87.40	1,104,102	D	
Common Shares	04/17/2006		S (1)		100	D	\$87.44	1,104,002	D	

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

* If the form is filed by more than one reporting person, *see* Instruction 4(b)(v).

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

1. Title of Derivative Security (Instr. 3)	2. Conversion or Exercise Price of Derivative Security	3. Transaction Date (Month/Day/Year)	3A. Deemed Execution Date, if any (Month/Day/Year)	4. Transaction Code (Instr.8)		5. Number of Derivative Securities Acquired (A) or Disposed of (D) (Instr. 3, 4 and 5)		6. Date Exercisable and Expiration Date (Month/Day/Year)		7. Title and Amount of Underlying Securities (Instr. 3 and 4)		8. Price of Derivative Security (Instr. 5)	9. Number of Derivative Securities Beneficially Owned Following Reported Transaction(s) (Instr. 4)	10. Ownership Form of Derivative Security: Direct (D) or Indirect (I) (Instr. 4)	11. Nature of Indirect Beneficial Ownership (Instr. 4)
				Code	V	(A)	(D)	Date Exercisable	Expiration Date	Title	Amount or Number of Shares				

Explanation of Responses:

(1) This sale of shares is pursuant to a Rule 10b5-1 Trading Plan adopted by the reporting person on October 31, 2005.

** Intentional misstatements or omissions of facts constitute Federal Criminal Violations.
See 18 U.S.C. 1001 and 15 U.S.C. 78ff(a).

/s/ John A. Granda
**Signature of Reporting Person
John A. Granda, Attorney in fact

April 18, 2006
Date

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.