

FORM 4

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

STATEMENT OF CHANGES IN BENEFICIAL OWNERSHIP

Check this box if no longer subject to Section 16. Form 4 or Form 5 obligations may continue. See Instruction 1(b).

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

OMB APPROVAL
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(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) <input checked="" type="checkbox"/> Director <input type="checkbox"/> 10% Owner <input type="checkbox"/> Officer (give title below) <input type="checkbox"/> Other (specify below)	
(Last)	(First)	(Middle)	3. Date of Earliest Transaction Required to be Reported (Month/Day/Year) 08/16/2006	4. If Amendment, Date Original Filed (Month/Day/Year) 08/18/2006	6. Individual or Joint/Group Filing (Check Applicable List) <input checked="" type="checkbox"/> Form filed by One Reporting Person <input type="checkbox"/> Form filed by More than One Reporting Person
(Street) Las Vegas NV		(State)	(Zip)		

Table I - Non-Derivative Securities Acquired, Disposed of, or Beneficially Owned

1. Title of Security (Instr. 3)	2. Trans- action Date	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)		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	08/31/2006		S (1)		2,000	D	\$46.73	94,004 (2)	D	
Common Shares	08/31/2006		S (1)		3,000	D	\$46.74	91,004 (2)	D	
Common Shares	08/31/2006		S (1)		1,000	D	\$46.79	90,004 (2)	D	
Common Shares	08/31/2006		S (1)		1,000	D	\$46.83	89,004 (2)	D	
Common Shares	08/31/2006		S (1)		3,000	D	\$46.91	86,004 (2)	D	
Common Shares	08/31/2006		S (1)		4,000	D	\$46.96	82,004 (2)	D	
Common Shares	08/31/2006		S (1)		2,000	D	\$46.97	80,004 (2)	D	
Common Shares								1,400,000	I	(3)

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 Reporting 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)
						Date Exercisable	Expiration Date					
				Code V	(A)	(D)						

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.
- (2) The sale of 16,000 shares of Garmin Ltd. on August 16, 2006 by the reporting person, pursuant to a Rule 10b5-1 Trading Plan, was made by UBS Financial Services, Inc. ("UBS") without an effective Rule 144. On August 31, 2006, UBS recognized the oversight and immediately unwound the sale transaction. A Form 144 was then filed which covered 96,000 shares including the shares listed above. Pursuant to the Form 144 the reporting person, pursuant to a Rule 10b5-1 Trading Plan, then sold the 16,000 shares as indicated above.
- (3) Owned by Donald H. Eller Living Trust dated June 10, 1999.

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


 **Signature of Reporting Person
 John A. Granda, Attorney in fact
 Date September 6, 2006

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.