

FORM 4

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

OMB APPROVAL
OMB Number: 3235-0287
Expires: January 31, 2005
Estimated average burden
hours per response: 0.5

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)

1. Name and Address of Reporting Person* ELLER DONALD 3111 BEL AIR DRIVE, #18G LAS VEGAS NV 89109		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) 3111 BEL AIR DRIVE, #18G		3. Date of Earliest Transaction (Month/Day/Year) 5/5/2006		6. Individual or Joint/Group Filing (Check Applicable Line) <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 89109		4. If Amendment, Date Original Filed (Month/Day/Year)			
(City)	(State)	(Zip)			

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

1. Title of Security (Instr. 3)	2. Transaction Date (Month/Day/Year)	2A. Deemed Execution Date, if any (Month/Day/Year)	3. Transaction Code (Instr. 8)	4. Securities Acquired (A) or Disposed of (D) (Instr. 3, 4 and 5)	(A) or (D)	Price	5. Amount of Securities Beneficially Owned Following Transaction(s) (Instr. 3 and 4)	6. Ownership Form: Direct (D) or Indirect (I) (Instr. 4)	7. Nature of Beneficial Ownership (Instr. 4)
Common Shares	5/5/2006		S	8,245	D	\$95.35	991,755	I	Footnote (1)
Common Shares	5/5/2006		S	2,300	D	\$95.37	989,455	I	Footnote (1)
Common Shares	5/5/2006		S	1,425	D	\$95.38	988,030	I	Footnote (1)
Common Shares	5/5/2006		S	1,300	D	\$95.39	986,730	I	Footnote (1)
Common Shares	5/5/2006		S	109	D	\$95.4	986,621	I	Footnote (1)
Common Shares	5/5/2006		S	400	D	\$95.41	986,221	I	Footnote (1)
Common Shares	5/5/2006		S	100	D	\$95.42	986,121	I	Footnote (1)
Common Shares	5/5/2006		S	711	D	\$95.43	985,410	I	Footnote (1)

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

1. Name and Address of Reporting Person* ELDER DONALD 3111 BEL AIR DRIVE, #18G LAS VEGAS NV 89109 (City) (State) (Zip)		2. Issuer Name and Ticker or Trading Symbol GARMIN LTD grmn		3. Date of Earliest Transaction (Month/Day/Year) 5/5/2006		4. If Amendment, Date Original Filed (Month/Day/Year)		5. Relationship of Reporting Person(s) to Issuer (Check all applicable) Director _____ 10% Owner _____ Officer (give title below) _____ Other (specify below) _____		6. Individual or Joint/Group Filing (Check Applicable Line) ____ Form filed by One Reporting Person ____ Form filed by More than One Reporting Person	
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Table I -- Non-Derivative Securities Acquired, Disposed of, or Beneficially Owned

1. Title of Security (Instr. 3)	2. Transaction Date (Month/Day/Year)	2A. Deemed Execution Date, if any (Month/Day/Year)	3. Transaction Code (Instr. 8)	4. Securities Acquired (A) or Disposed of (D) (Instr. 3, 4 and 5)	(A) or (D)	Price	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	5/5/2006		S	500	D	\$95.44	984,910	I	Footnote (1)
Common Shares	5/5/2006		S	4,300	D	\$95.45	980,610	I	Footnote (1)
Common Shares	5/5/2006		S	100	D	\$95.46	980,510	I	Footnote (1)
Common Shares	5/5/2006		S	5,772	D	\$95.5	974,738	I	Footnote (1)
Common Shares	5/5/2006		S	200	D	\$95.51	974,538	I	Footnote (1)
Common Shares	5/5/2006		S	4,361	D	\$95.52	970,177	I	Footnote (1)
Common Shares	5/5/2006		S	10,083	D	\$95.53	960,094	I	Footnote (1)
Common Shares	5/5/2006		S	400	D	\$95.54	959,694	I	Footnote (1)

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

1. Name and Address of Reporting Person*
ELLER DONALD
(Last) (First) (Middle)
3111 BEL AIR DRIVE, #18G
(Street) (City) (State) (Zip)
LAS VEGAS NV 89109

2. Issuer Name and Ticker or Trading Symbol
GARMIN LTD grmn

3. Date of Earliest Transaction (Month/Day/Year)
5/5/2006

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

5. Relationship of Reporting Person(s) to Issuer
(Check all applicable)
Director _____ 10% Owner _____
Officer (give title below) _____ Other (specify below) _____

6. Individual or Joint/Group Filing (Check Applicable Line)
____ Form filed by One Reporting Person
____ Form filed by More than One Reporting Person

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	3. Trans-action Code (Instr. 8)		4. Securities Acquired (A) or Disposed of (D) (Instr. 3, 4 and 5)	(A) or (D)	Price	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 Owner-ship (Instr. 4)
			Code	V						
Common Shares	5/5/2006		S		1,700	D	\$95.56	957,994	I	Footnote (1)
Common Shares	5/5/2006		S		4,750	D	\$95.61	953,244	I	Footnote (1)
Common Shares	5/5/2006		S		5,261	D	\$95.62	947,983	I	Footnote (1)
Common Shares	5/5/2006		S		136	D	\$95.64	947,847	I	Footnote (1)
Common Shares	5/5/2006		S		1,266	D	\$95.66	946,581	I	Footnote (1)
Common Shares	5/5/2006		S		1,862	D	\$95.67	944,719	I	Footnote (1)
Common Shares	5/5/2006		S		2,400	D	\$95.69	942,319	I	Footnote (1)
Common Shares	5/5/2006		S		8,955	D	\$95.7	933,364	I	Footnote (1)

Reminder: Report on a separate line for each class of securities beneficially owned directly or indirectly.
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(Print or Type Responses)

1. Name and Address of Reporting Person* ELDER DONALD		2. Issuer Name and Ticker or Trading Symbol GARMIN LTD		3. Date of Earliest Transaction (Month/Day/Year) 5/5/2006		4. If Amendment, Date Original Filed (Month/Day/Year)		5. Relationship of Reporting Person(s) to Issuer (Check all applicable) Director _____ 10% Owner _____ Officer (give title below) _____ Other (specify below) _____	
(Last) (First) (Middle)		GARMIN LTD		5/5/2006				6. Individual or Joint/Group Filing (Check Applicable Line) ____ Form filed by One Reporting Person ____ Form filed by More than One Reporting Person	
LAS VEGAS NV 89109		3111 BEL AIR DRIVE, #18C							
(City) (State) (Zip)									

Table 1 -- Non-Derivative Securities Acquired, Disposed of, or Beneficially Owned

1. Title of Security (Instr. 3)	2. Transaction Date (Month/Day/Year)	2A. Deemed Execution Date, if any (Month/Day/Year)	3. Transaction 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. Ownership Form: Direct (D) or Indirect (I) (Instr. 4)	7. Nature of Indirect Beneficial Ownership (Instr. 4)
			Code	V	Amount	(A) or (D)			
Common Shares	5/5/2006		S		1,569	D	931,795	I	Footnote (1)
Common Shares	5/5/2006		S		3,400	D	928,395	I	Footnote (1)
Common Shares	5/5/2006		S		1,394	D	927,001	I	Footnote (1)
Common Shares	5/5/2006		S		6,346	D	920,655	I	Footnote (1)
Common Shares	5/5/2006		S		794	D	919,861 (2)	I	Footnote (1)

Reminder: Report on a separate line for each class of securities beneficially owned directly or indirectly.
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FORM 4 (continued)

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)
				Code	V	(A)	(D)						

Explanation of Responses:
See attached "FOOTNOTES" page.

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

Note: File three copies of this Form, one of which must be manually signed. If space is insufficient, see Instruction 6 for procedure.

John A. Granda, Attorney in Fact
** Signature of Reporting Person

5/9/2006
Date

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.

- 1 Owned by Donald H. Elier Living Trust dated June 10, 1999.
- 2 Twelve (12) more transactions are reported on a second Form 4.

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1. Name and Address of Reporting Person* ELDER DONALD		2. Issuer Name and Ticker or Trading Symbol GARMIN LTD		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) 3111 BEL AIR DRIVE, #18G		3. Date of Earliest Transaction (Month/Day/Year) 5/5/2006			
(Street) LAS VEGAS NV 89109		4. If Amendment, Date Original Filed (Month/Day/Year)		6. Individual or Joint/Group Filing (Check Applicable Line) <input checked="" type="checkbox"/> Form filed by One Reporting Person <input type="checkbox"/> Form filed by More than One Reporting Person	
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Common Shares	5/5/2006		S	2,100	D	\$95.76	917,761 (2)	I	Footnote (1)
Common Shares	5/5/2006		S	2,604	D	\$95.77	915,157	I	Footnote (1)
Common Shares	5/5/2006		S	2,200	D	\$95.78	912,957	I	Footnote (1)
Common Shares	5/5/2006		S	6,577	D	\$95.79	906,380	I	Footnote (1)
Common Shares	5/5/2006		S	612	D	\$95.8	905,768	I	Footnote (1)
Common Shares	5/5/2006		S	500	D	\$95.82	905,268	I	Footnote (1)
Common Shares	5/5/2006		S	1,025	D	\$95.83	904,243	I	Footnote (1)
Common Shares	5/5/2006		S	500	D	\$95.84	903,743	I	Footnote (1)

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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		5. Relationship of Reporting Person(s) to Issuer (Check all applicable) Director <input type="checkbox"/> 10% Owner <input type="checkbox"/> Officer (give title below) <input type="checkbox"/> Other (specify below) <input type="checkbox"/>	
(Last)	(First)	(Middle)	3. Date of Earliest Transaction (Month/Day/Year) 5/5/2006		6. Individual or Joint/Group Filing (Check Applicable Line) <input type="checkbox"/> Form filed by One Reporting Person <input type="checkbox"/> Form filed by More than One Reporting Person
3111 BEL AIR DRIVE, #18G					
LAS VEGAS NV 89109		(Street)	4. If Amendment, Date Original Filed (Month/Day/Year)		
(City)	(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	3. Trans- action Code (Instr. 8)	4. Securities Acquired (A) or Disposed of (D) (Instr. 3, 4 and 5)	(A) or (D)	Price	5. Amount of Securities Beneficially Owned Following Reported Transaction(s) (Instr. 3 and 4)	6. Owner- ship Form: Direct (D) or Indirect (I) (1)	7. Nature of Indirect Owner- ship (Instr. 4)
Common Shares	5/5/ 2006		S	100	D	\$95.85	903,643	I	Footnote (1)
Common Shares	5/5/ 2006		S	1,686	D	\$95.86	901,957	I	Footnote (1)
Common Shares	5/5/ 2006		S	100	D	\$95.87	901,857	I	Footnote (1)
Common Shares	5/5/ 2006		S	857	D	\$96	901,000	I	Footnote (1)
Common Shares	5/5/ 2006		S	1,000	D	\$96.17	900,000	I	Footnote (1)
Common Shares							96,002	D	

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FORM 4 (continued)

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)
				Code	V	(A)	(D)		Title	Amount or Number of Shares				

Explanation of Responses:
See attached "FOOTNOTES" page.

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See 18 U.S.C. 1001 and 15 U.S.C. 78ff(a).

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John A. Granda, Attorney in Fact
** Signature of Reporting Person
5/9/2006
Date

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- 1 Owned by Donald H. Eller Living Trust dated June 10, 1999.
- 2 This is a continuation of Form 4 dated May 5, 2006 which reported 29 transactions.