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

FORM 8-K

**Current Report Pursuant to Section 13 or 15(d) of
the Securities Act of 1934**

Date of Report (Date of earliest event reported): May 8, 2007

GARMIN LTD.

(Exact name of registrant as specified in its charter)

**Cayman Islands
(State or other
jurisdiction
of incorporation)**

**0-31983
(Commission
File Number)**

**98-0229227
(I.R.S. Employer
Identification No.)**

**P.O. Box 30464SMB
5th Floor, Harbour Place
103 South Church Street
George Town, Grand Cayman, Cayman Islands
(Address of principal executive offices)**

Registrant's telephone number, including area code: (345) 946-5203

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 May 8, 2007, Garmin Ltd. issued a press release announcing that it has signed a letter of intent to acquire GPS Gesellschaft für Professionelle Satellitennavigation mbH. A copy of the press release is attached as Exhibit 99.1.

Item 9.01. Financial Statements and Exhibits

- (a) Not applicable.
- (b) Not applicable.
- (c) Not applicable.
- (d) Exhibits. The following exhibit is furnished herewith.

| <u>Exhibit No.</u> | <u>Description</u> |
|--------------------|---------------------------------|
| 99.1 | Press Release dated May 8, 2007 |

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: May 8, 2007

/s/ Andrew R. Etkind

Andrew R. Etkind

General Counsel and Secretary

EXHIBIT INDEX

| <u>Exhibit No.</u> | <u>Description</u> |
|--------------------|---------------------------------|
| 99.1 | Press Release dated May 8, 2007 |

EXHIBIT 99.1

Garmin[®] Signs Letter of Intent to Acquire German Distributor

CAYMAN ISLANDS/May 8, 2007/PR Newswire/ - Garmin Ltd. (NASDAQ: GRMN) announced today that it has signed a letter of intent for the proposed acquisition of GPS Gesellschaft für Professionelle Satellitennavigation mbH ("GPS GmbH"), the exclusive distributor of Garmin's consumer products in Germany. The completion of the acquisition is subject to the negotiation and execution of a definitive acquisition agreement, the completion of legal and financial due diligence and customary closing conditions.

"The proposed acquisition of GPS GmbH is part of our strategic initiative to strengthen Garmin's presence in key European markets and to enhance our ability to support our key retailers and OEMs in these markets" said Dr. Min Kao, chairman and CEO of Garmin Ltd.

Dr. Axel Därr, managing director of GPS GmbH said "We are very pleased to become part of the Garmin family and we look forward to representing Garmin even more successfully in our future role."

Financial terms of the proposed transaction were not released. Following the acquisition, GPS GmbH is expected to change its name to Garmin Deutschland GmbH. The company will retain its management, sales, marketing and supporting staff, consisting of approximately 60 people, and will continue operations at its current headquarters and warehouse facilities located close to Munich.

About Garmin Ltd.

Through its operating subsidiaries, Garmin Ltd. designs, manufactures, markets and sells navigation, communication and information devices and applications – most of which are enabled by GPS technology. Garmin is a leader in the consumer and general aviation GPS markets and its products serve aviation, marine, outdoor recreation, automotive, wireless 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 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 30, 2006 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. 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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