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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): January 17, 2008**

**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  
5<sup>th</sup> Floor, Harbour Place  
103 South Church Street  
George Town, Grand Cayman KY 1-1202  
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 January 17, 2008, Garmin Ltd. issued a press release announcing that it has completed the acquisition of Fairpoint Navigation A/S, the distributor of Garmin's automotive, outdoor recreation, fitness and marine products in Denmark. 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.

Exhibit No.

Description

99.1

Press Release dated January 17, 2008

**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: January 17, 2008

/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 January 17, 2008

## **Exhibit 99.1**

### **MEDIA CONTACT:**

Ted Gartner or Jessica Myers  
Garmin International Inc.  
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E-Mail | [media.relations@garmin.com](mailto:media.relations@garmin.com)

## **Garmin® Completes Acquisition of Danish Distributor**

CAYMAN ISLANDS/January 17, 2008/PR Newswire/ - Garmin Ltd. (NASDAQ: GRMN) announced today that it has completed the acquisition of Fairpoint Navigation A/S ("Fairpoint"), the distributor of Garmin's automotive, outdoor recreation, fitness and marine products in Denmark. The company will be renamed Garmin Danmark A/S and will retain its management, sales, marketing and supporting staff, consisting of 35 people and will continue operations at its current headquarters and warehouse facility located close to Copenhagen.

Dr. Min Kao, chairman and CEO of Garmin Ltd., said "We welcome the Fairpoint team into the Garmin family. Fairpoint has been successful in making the Garmin brand the market leader in Denmark and we expect the completion of this acquisition to enable us to strengthen our presence in the Nordic countries."

Jens Jørgensen, managing director of Fairpoint said "We are very pleased to have successfully completed this transaction and we look forward as Garmin Danmark to building on our past success through the additional efficiencies and cost savings that can be achieved through full integration of Fairpoint with Garmin."

Financial terms of the transaction were not released.

### **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](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 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](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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