

GARMIN LTD  
Form 8-K  
November 30, 2007

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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): November 30, 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  
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 November 30, 2007, Garmin Ltd. issued a press release announcing that it has completed the acquisition of Electrónica Trepas S.A., the principal distributor of Garmin's consumer products in Spain. 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 November 30, 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: November 30, 2007

/s/ Andrew R. Etkind  
Andrew R. Etkind  
General Counsel and Secretary

3

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**EXHIBIT INDEX**

Exhibit No.	Description
99.1	Press Release dated November 30, 2007

4

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