

GARMIN LTD
Form 8-K
June 30, 2008

**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): June 30, 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 10670, Grand Cayman KY1-1006
Suite 3206B, 45 Market Street, Gardenia Court
Camana Bay, Cayman Islands
(Address of principal executive offices)**

Registrant's telephone number, including area code: (345) 640-9050

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))**



Item 8.01. Other Events

On June 30, 2008, Garmin Ltd. issued a press release announcing that it has completed the acquisition of NavCor Oy, the distributor of Garmin's automotive, outdoor recreation, fitness and marine products in Finland. The company will be renamed Garmin Suomi Oy and will retain its management, sales, marketing and supporting staff, and will continue operations at its current headquarters and warehouse facility located in Lohja, Finland. 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 June 30, 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: June 30, 2008

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

EXHIBIT INDEX

Exhibit No. Description

99.1 Press Release dated June 30, 2008

4
