

GARMIN LTD
 Form 4/A
 September 06, 2006

FORM 4 UNITED STATES SECURITIES AND EXCHANGE COMMISSION
 Washington, D.C. 20549

OMB APPROVAL

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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

(Last) (First) (Middle)

3111 BEL AIR DRIVE, #18G

(Street)

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)
 08/16/2006

4. If Amendment, Date Original Filed (Month/Day/Year)
 08/18/2006

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. 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 Ownership (Instr. 4)
				(A) or (D)	Price		
Common Shares	08/31/2006		S ⁽¹⁾	2,000 D	\$ 46.73	94,004 ⁽²⁾	D
Common Shares	08/31/2006		S ⁽¹⁾	3,000 D	\$ 46.74	91,004 ⁽²⁾	D
Common Shares	08/31/2006		S ⁽¹⁾	1,000 D	\$ 46.79	90,004 ⁽²⁾	D
Common Shares	08/31/2006		S ⁽¹⁾	1,000 D	\$ 46.83	89,004 ⁽²⁾	D
Common Shares	08/31/2006		S ⁽¹⁾	3,000 D	\$ 46.91	86,004 ⁽²⁾	D
	08/31/2006		S ⁽¹⁾	4,000 D		82,004 ⁽²⁾	D

Explanation of Responses:

* If the form is filed by more than one reporting person, *see* Instruction 4(b)(v).

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

(1) This sale of shares is pursuant to a Rule 10b5-1 Trading Plan adopted by the Reporting Person on October 31, 2005.

The sale of 16,000 shares of Garmin Ltd. on August 16, 2006 by the reporting person, pursuant to a Rule 10b5-1 Trading Plan, was made by UBS Financial Service Inc. ("UBS") without an effective Rule 144. On August 31, 2006 UBS recognized the oversight and immediately unwound the sale transaction. A Form 144 was then filed which covered 96,000 shares including the shares listed above. Pursuant to the Form 144 the reporting person, pursuant to a 10b5-1 Trading Plan, then sold the 16,000 shares as indicated above.

(3) Owned by Donald H. Eller Living Trust dated June 10, 1999.

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

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.