

ETKIND ANDREW R
Form 4/A
March 26, 2010

FORM 4

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

OMB APPROVAL

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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 *
ETKIND ANDREW R

2. Issuer Name and Ticker or Trading Symbol
GARMIN LTD [GRMN]

5. Relationship of Reporting Person(s) to Issuer

(Check all applicable)

(Last) (First) (Middle)
1200 EAST 151ST STREET

(Street)

3. Date of Earliest Transaction (Month/Day/Year)
03/25/2010

____ Director _____ 10% Owner
 Officer (give title below) _____ Other (specify below)
VP, General Counsel, Secretary

OLATHE, KS 66062

(City) (State) (Zip)

4. If Amendment, Date Original Filed (Month/Day/Year)
03/25/2010

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)
			Code	V	Amount or Price		
Common Shares	03/25/2010		M		10,000 A \$ 19.94	47,108 ⁽¹⁾ ₍₄₎	D
Common Shares	03/25/2010		M		10,000 A \$ 14.9	57,108 ₍₄₎	D
Common Shares	03/25/2010		S		20,000 D \$ 39.828	37,108 ₍₄₎	D
Common Shares	03/25/2010		S		2,960 D \$ 40.161	34,148 ₍₄₎	D
	03/25/2010		S		640 D \$ 40.19	33,508 ₍₄₎	D

Common
Shares

Reminder: Report on a separate line for each class of securities beneficially owned directly or indirectly.

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(9-02)

Table II - Derivative Securities Acquired, Disposed of, or Beneficially Owned
(e.g., puts, calls, warrants, options, convertible securities)

1. Title of Derivative Security (Instr. 3)	2. Conversion or Exercise Price of Derivative Security	3. Transaction Date (Month/Day/Year)	3A. Deemed Execution Date, if any (Month/Day/Year)	4. Transaction Code (Instr. 8)	5. Number of Derivative Securities Acquired (A) or Disposed of (D) (Instr. 3, 4, and 5)	6. Date Exercisable and Expiration Date (Month/Day/Year)	7. Title and Amount of Underlying Securities (Instr. 3 and 4)
				Code	V (A) (D)	Date Exercisable Expiration Date	Title Amount or Number of Shares
Employee stock option (right to buy)	\$ 19.94	03/25/2010		M	10,000	<u>(5)</u> 09/23/2014	Common Shares 10,000
Employee stock option (right to buy)	\$ 14.9	03/25/2010		M	10,000	<u>(6)</u> 12/26/2012	Common Shares 10,000

Reporting Owners

Reporting Owner Name / Address	Relationships			
	Director	10% Owner	Officer	Other
ETKIND ANDREW R 1200 EAST 151ST STREET OLATHE, KS 66062			VP, General Counsel, Secretary	

Signatures

Andrew R.
Etkind 03/26/2010

**Signature of
Reporting Person

Date

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) The purpose of this Amendment is to correct the numbers of shares reported in Column 5 on the Form 4 filed on March 25, 2010. The Form 4 filed on March 25, 2010 incorrectly stated that 3,000 shares were paid to the reporting person in December 2009 upon vesting of restricted stock units that were awarded to him in December 2008; the correct number of these shares is 2,057 because 943 shares were withheld for tax purposes. Accordingly, all of the numbers in Column 5 have been decreased by 943 shares in this Amendment.

(2) The price reported in Column 4 is a weighted average price. The Common Shares were sold in separate transactions on the same day at prices ranging from \$39.820 to \$39.854 per share. The reporting person undertakes to provide to Garmin Ltd., any security holder of Garmin Ltd., or the staff of the Securities and Exchange Commission, upon request, full information regarding the number of Common Shares sold at each separate price within the range set forth in this Footnote.

(3) The price reported in Column 4 is a weighted average price. The Common Shares were sold in separate transactions on the same day at prices ranging from \$40.14 to \$40.18 per share. The reporting person undertakes to provide to Garmin Ltd., any security holder of Garmin Ltd., or the staff of the Securities and Exchange Commission, upon request, full information regarding the number of Common Shares sold at each separate price within the range set forth in this Footnote.

(4) The number of Common Shares reported in Column 5 includes (a) 1,115 shares held in the 401(k) Plan, (b) 2,057 shares net of tax withholding that were paid to the reporting person in December 2009 upon vesting of restricted stock units that were awarded to him in December 2008, (c) 12,000 unvested shares acquired pursuant to an award of 15,000 restricted stock units in December 2008 (the award vests in five equal installments beginning in December 2009), (d) 6,670 unvested shares acquired pursuant to an award of 6,670 restricted stock units in December 2009 (the award vests in five equal installments beginning in December 2010), and (e) 328 shares that were purchased for the reporting person's account in December 2009 as a participant in the Garmin Ltd. Employee Stock Purchase Plan.

(5) The stock option vested in five equal annual installments beginning on September 23, 2005.

(6) The stock option vested in five equal annual installments beginning on December 26, 2003.

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

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