BURRELL GARY L Form SC 13G/A January 17, 2006

UNITED STATES

SECURITIES AND EXCHANGE COMMISSION

Washington, D.C. 20549

SCHEDULE 13G

Under the Securities Exchange Act of 1934

(Amendment No. 5)*

(Name of Issuer) Common Shares (Title of Class of Securities) G37260 10 9 (CUSIP Number)	Garmin Ltd.				
(Title of Class of Securities) G37260 10 9 (CUSIP Number)	(Name of Issuer)				
(Title of Class of Securities) G37260 10 9 (CUSIP Number)					
G37260 10 9 (CUSIP Number)	Common Shares				
(CUSIP Number)	(Title of Class of Securities)				
(CUSIP Number)					
(CUSIP Number)					
	G37260 10 9				
December 31, 2005	(CUSIP Number)				
December 51, 2005	December 31, 2005				

(Date of Event which Requires Filing of this Statement)

Check the appropriate box to designate the rule pursuant to which this Schedule is filed:

" Rule 13d-1(b)
"Rule 13d-1(c)
x Rule 13d-1(d)
* The remainder of this cover page shall be filled out for a reporting person s initial filing on this form with respect to the subject class of

The information required on the remainder of this cover page shall not be deemed to be filed for the purpose of Section 18 of the Securities Exchange Act of 1934 (Act) or otherwise subject to the liabilities of that section of the Act but shall be subject to all other provisions of the Act (however, see the Notes).

securities, and for any subsequent amendment containing information which would alter disclosures provided in a prior cover page.

CUSIP No. G	37260 10 9	Page 2 of 5 page
1 Names of	f Reporting Persons	
I.R.S. Ide	entification Nos. of Above Persons (entities only)	
	Gary L. Burrell e Appropriate Box if a Member of a Group	
(a) "		
(b) " 3 SEC Use	Only	
4 Citizensh	ip or Place of Organization	
١	USA 5 Sole Voting Power	
Number of	15,350,000	
Shared	6 Shared Voting Power	
Beneficially		
Owned by	-0-	
Each	7 Sole Dispositive Power	
Reporting Person	15,350,000	
With	8 Shared Dispositive Power	
9 Aggregat	-0- te Amount Beneficially Owned by Each Reporting Person	
10 Check if	15,781,785 the Aggregate Amount in Row (9) Excludes Certain Shares	

11 Percent of Class Represented by Amount in Row (9)

14.6%
12 Type of Reporting Person

IN

CUSIP No. G37260 10 9 Page 3 of 5 pages

Item 1	(a)	Name of Issuer:
		Garmin Ltd.

- Item 1 (b) Address of Issuer s Principal Executive Offices: 5th Floor, Harbour Place, P.O. Box 30464 SMB, 103 South Church Street, George Town, Grand Cayman, Cayman Islands
- Item 2 (a) Name of Person Filing: Gary L. Burrell
- **Item 2 (b)** Address of Principal Business Office or, if none, Residence: 1200 East 151st Street, Olathe, Kansas 66062
- Item 2 (c) Citizenship: USA
- Item 2 (d) Title of Class of Securities: Common Shares
- **Item 2** (e) CUSIP Number: G37260 10 9

Item 3. If this statement is filed pursuant to § § 240.13d-1(b) or 240.13d-2(b) or (c), check whether the person filing is a:

- (a) "Broker or dealer registered under section 15 of the Act (15 U.S.C. 780);
- (b) "Bank is defined in section 3(a)(6) of the Act (15 U.S.C. 78c);
- (c) "Insurance company as defined in section 3(a)(19) of the Act (15 U.S.C. 78c);
- (d) "Investment company registered under section 8 of the Investment Company Act of 1940 (15 U.S.C. 80a-8);
- (e) "An investment adviser in accordance with § 240.13d-1(b)(1)(ii)(E);
- (f) "An employee benefit plan or endowment fund in accordance with § 240.13d-1(b)(1)(ii)(F);
- (g) "A parent holding company or control person in accordance with § 240.13d-1(b)(1)(ii)(G);
- (h) " A savings associations as defined in Section 3(b) of the Federal Deposit Insurance Act (12 U.S.C. 1813);
- (i) " A church plan that is excluded from the definition of an investment company under section 3(c)(14) of the Investment Company Act of 1940 (15 U.S.C. 80a-3);
- (j) "Group, in accordance with § 240.13d-1(b)(1)(ii)(J).
 - x Not applicable.

CUSIP No. G37260 10 9 Page 4 of 5 pages

Item 4. Ownership

(a) Amount beneficially owned: 15,781,785

Of the 15,781,785 Common Shares, 431,785 Common Shares are held by Judith M. Burrell, the reporting person s wife, over which the reporting person does not have any voting or dispositive power. The reporting person disclaims beneficial ownership of these shares owned by his wife.

- (b) Percent of class: 14.6%
- (c) Number of shares as to which the person has:
 - (i) sole power to vote or to direct the vote: 15,350,000
 - (ii) shared power to vote or to direct the vote: -0-
 - (iii) sole power to dispose or to direct the disposition of: 15,350,000
 - (iv) shared power to dispose or to direct the disposition of: -0-

Item 5. Ownership of Five Percent or Less of a Class

If this statement is being filed to report the fact that as of the date hereof the reporting person has ceased to be the beneficial owner of more than five percent of the class of securities, check the following. "

Item 6. Ownership of More than Five Percent on Behalf of Another Person

Not Applicable

Item 7. Identification and Classification of the Subsidiary Which Acquired the Security Being Reported on By the Parent Holding Company

Not Applicable

Item 8. Identification and Classification of Members of the Group

Not Applicable

Item 9. Notice of Dissolution of Group

Not Applicable

Item 10. Certification

Not Applicable

CUSIP No. G37260 10 9 Page 5 of 5 pages

SIGNATURES

After reasonable inquiry and to the best of my knowledge and belief, I certify that the information set forth in this statement is true, complete and correct.

Dated: January 16, 2006

By: /s/ Gary L. Burrell

Name: Gary L. Burrell