

GARMIN LTD
Form SC 13G/A
January 22, 2007

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

SCHEDULE 13G

**Under the Securities Exchange Act of 1934
(Amendment No. 5)***

Garmin Ltd.
(Name of Issuer)

Common Shares
(Title of Class of Securities)

G37260 10 9
(CUSIP Number)

December 31, 2006
(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)

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

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).

1	Names of Reporting Persons		
	I.R.S. Identification Nos. of Above Persons (entities only)		
	Min H. Kao		
2	Check the Appropriate Box if a Member of a Group	(a) <input type="checkbox"/>	
		(b) <input type="checkbox"/>	
3	SEC Use Only		
4	Citizenship or Place of Organization		USA
	Number of	5 Sole Voting Power	10,546,188
	Shares	6 Shared Voting Power	30,293,568
	Beneficially	7 Sole Dispositive Power	10,546,188
	Owned by	8 Shared Dispositive Power	30,293,568
	Each		
	Reporting		
	Person		
	With		
9	Aggregate Amount Beneficially Owned by Each Reporting Person		46,047,580
10	Check if the Aggregate Amount in Row (9) Excludes Certain Shares		<input type="checkbox"/>
11	Percent of Class Represented by Amount in Row (9)		21.3%
12	Type of Reporting Person		IN

- 1** Names of Reporting Persons
I.R.S. Identification Nos. of Above Persons (entities only)
Yu-Fan C. Kao
- 2** Check the Appropriate Box if a Member of a Group (a)
(b)
- 3** SEC Use Only
- 4** Citizenship or Place of Organization USA
- | | | | |
|--------------|----------|--------------------------|------------|
| Number of | 5 | Sole Voting Power | 5,207,824 |
| Shares | 6 | Shared Voting Power | 30,293,568 |
| Beneficially | 7 | Sole Dispositive Power | 5,207,824 |
| Owned by | 8 | Shared Dispositive Power | 30,293,568 |
| Each | | | |
| Reporting | | | |
| Person | | | |
| With | | | |
- 9** Aggregate Amount Beneficially Owned by Each Reporting Person 46,047,580
- 10** Check if the Aggregate Amount in Row (9) Excludes Certain Shares
- 11** Percent of Class Represented by Amount in Row (9) 21.3 %
- 12** Type of Reporting Person IN
-

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- 1** Names of Reporting Persons
I.R.S. Identification Nos. of Above Persons (entities only)
Jennifer Kao
- 2** Check the Appropriate Box if a Member of a Group (a)
(b)
- 3** SEC Use Only
- 4** Citizenship or Place of Organization USA
- | | | | |
|--------------|----------|--------------------------|------------|
| Number of | 5 | Sole Voting Power | 0 |
| Shares | 6 | Shared Voting Power | 15,221,784 |
| Beneficially | 7 | Sole Dispositive Power | 0 |
| Owned by | 8 | Shared Dispositive Power | 15,221,784 |
| Each | | | |
| Reporting | | | |
| Person | | | |
| With | | | |
- 9** Aggregate Amount Beneficially Owned by Each Reporting Person 15,221,784
- 10** Check if the Aggregate Amount in Row (9) Excludes Certain Shares
- 11** Percent of Class Represented by Amount in Row (9) 7 %
- 12** Type of Reporting Person IN
-

- | | | | |
|-----------|--|-----------------------------------|-------------------------------------|
| 1 | Names of Reporting Persons | | |
| | I.R.S. Identification Nos. of Above Persons (entities only) | | |
| | Kenneth Kao | | |
| 2 | Check the Appropriate Box if a Member of a Group | (a) <input type="checkbox"/> | |
| | | (b) <input type="checkbox"/> | |
| 3 | SEC Use Only | | |
| 4 | Citizenship or Place of Organization | | USA |
| | Number of | 5 Sole Voting Power | 0 |
| | Shares | 6 Shared Voting Power | 15,071,784 |
| | Beneficially | 7 Sole Dispositive Power | 0 |
| | Owned by | 8 Shared Dispositive Power | 15,071,784 |
| | Each | | |
| | Reporting | | |
| | Person | | |
| | With | | |
| 9 | Aggregate Amount Beneficially Owned by Each Reporting Person | | 15,071,784 |
| 10 | Check if the Aggregate Amount in Row (9) Excludes Certain Shares | | <input checked="" type="checkbox"/> |
| 11 | Percent of Class Represented by Amount in Row (9) | | 6.9 % |
| 12 | Type of Reporting Person | | IN |
-

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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: (i) Min H. Kao
(ii) Yu-Fan C. Kao
(iii) Jennifer Kao
(iv) Kenneth Kao

Item 2(b) Address of Principal Business Office or, if none, Residence: 1200 East 151st Street, Olathe, Kansas 66062 for each person listed in 2(a)(i) - (iv)

Item 2(c) Citizenship: USA for each person listed in 2(a)(i)-(iv)

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. 78o);
- (b) Bank as 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);

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(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).

Not applicable. (For each person listed in 2(a)(i)-(iv))

Item 4. Ownership

(a) Amount beneficially owned:

Min H. Kao	46,047,580(1)
Yu-Fan C. Kao	46,047,580(1)
Jennifer Kao	15,221,784 (2)
Kenneth Kao	15,071,784(2)

(b) Percent of class:

Min H. Kao	21.3 %
Yu-Fan C. Kao	21.3%
Jennifer Kao	7 %
Kenneth Kao	6.9 %

(c) Number of shares as to which the person has:

(i)	sole power to vote or to direct the vote:	
	Min H. Kao	10,546,188
	Yu-Fan C. Kao	5,207,824
	Jennifer Kao	0
	Kenneth Kao	0
(ii)	shared power to vote or to direct the vote:	
	Min H. Kao	46,047,580
	Yu-Fan C. Kao	46,047,580
	Jennifer Kao	15,221,784
	Kenneth Kao	15,071,784
(iii)	sole power to dispose or to direct the disposition of:	
	Min H. Kao	10,546,188
	Yu-Fan C. Kao	5,207,824
	Jennifer Kao	0
	Kenneth Kao	0
(iv)	shared power to dispose or to direct the disposition of:	
	Min H. Kao	46,047,580
	Yu-Fan C. Kao	46,047,580
	Jennifer Kao	15,221,784
	Kenneth Kao	15,071,784

(1) Of the 46,047,580 Common Shares, (i) 10,546,188 Common Shares are held by the Min-Hwan Kao Revocable Trust 9/28/95, over which Min H. Kao has sole voting and dispositive power, (ii) 5,207,824 Common Shares are held by the Yu-Fan C. Kao Revocable Trust 9/28/95 over which Yu-Fan C. Kao has sole voting and dispositive power, and (iii) 30,293,576 Common Shares are held by revocable trusts established by Jennifer Kao and Kenneth Kao, the children of Min H. Kao and Yu-Fan C. Kao. Min H. Kao disclaims beneficial ownership of those shares owned by the

Yu-Fan C. Kao Revocable Trust 9/28/95 and of those shares owned by the revocable trusts established by his children.
Yu-Fan C. Kao disclaims beneficial ownership of those shares owned by the Min-Hwan Kao Revocable Trust 9/28/95
and of those shares owned by the revocable trusts established by her children.

(2) A revocable trust established by Jennifer Kao holds 15,221,784 Common Shares and a revocable trust established by Kenneth Kao holds 15,071,784 Common Shares. Jennifer Kao and Kenneth Kao each disclaim beneficial ownership of the Common Shares held by the Min-Hwan Kao Revocable Trust 9/28/95 and the Yu-Fan C. Kao Revocable Trust 9/28/95 over which they have no voting or dispositive power and, with respect to Jennifer Kao, the Common Shares held by the revocable trust established by Kenneth Kao over which she has no voting or dispositive power, and with respect to Kenneth Kao, the Common Shares held by the revocable trust established by Jennifer Kao over which he has no voting or dispositive power.

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

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 22, 2007

By: /s/ Min H. Kao

Name: Min H. Kao

By: /s/ Yu-Fan C. Kao

Name: Yu-Fan C. Kao

By: /s/ Jennifer Kao by Min H. Kao, attorney-in-fact

Name: Jennifer Kao

By: /s/ Kenneth Kao by Min H. Kao, attorney-in-fact

Name: Kenneth Kao

Pursuant to the Joint Filing Agreement with respect to Schedule 13G attached hereto as Exhibit I, among Min H. Kao, Yu-Fan C. Kao, Jennifer Kao and Kenneth Kao, this statement on Schedule 13G is filed on behalf of each of them.

EXHIBIT I

JOINT FILING AGREEMENT

Each of the undersigned hereby agrees that the Schedule 13G filed herewith is filed jointly, pursuant to Rule 13d-1(f)(1) of the Securities Exchange Act of 1934, as amended, on behalf of each of them.

Dated: January 22, 2007

MIN H. KAO

/s/ Min H. Kao

Min H. Kao

YU-FAN C. KAO

/s/ Yu-Fan C. Kao

Yu-Fan C. Kao

JENNIFER KAO

/s/ Jennifer Kao by Min H. Kao, attorney-in-fact

Jennifer Kao

KENNETH KAO

/s/ Kenneth Kao by Min H. Kao, attorney-in-fact

Kenneth Kao
