

GARMIN LTD
Form SC 13G
January 14, 2008

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

SCHEDULE 13G

Under the Securities Exchange Act of 1934*

Garmin
Ltd.
(Name of
Issuer)

Common
Shares
(Title of
Class of
Securities)

G37260 10
9
(CUSIP
Number)

December
31, 2007
(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 the 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).

CUSIP No. G37260 10 9

- 1** Names of Reporting Persons
I.R.S. Identification Nos. of Above Persons (entities only)
Jonathan Burrell
- 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 | 10,000 |
| Shared | 6 | Shared Voting Power | 29,563,570 |
| Beneficially | 7 | Sole Dispositive Power | 10,000 |
| Owned by | 8 | Shared Dispositive Power | 29,563,570 |
| Each | | | |
| Reporting | | | |
| Person | | | |
| With | | | |
- 9** Aggregate Amount Beneficially Owned by Each Reporting Person 29,573,570
- 10** Check if the Aggregate Amount in Row (9) Excludes Certain Shares
- 11** Percent of Class Represented by Amount in Row (9) 13.6%
- 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 KY1-1202, Cayman Islands

Item 2(a) Name of Person Filing: Jonathan Burrell

Item 2(b) Address of Principal Business Office or, if none, Residence: PO Box 507 Stillwell, KS 66085

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. 78o);

(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);

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(j) o Group, in accordance with § 240.13d-1(b)(1)(ii)(J).

Item 4. Ownership

(a) Amount beneficially owned: 29,573,570

Of the 29,573,570 Common Shares are held by Gary L. Burrell, the reporting person's father, for whom the reporting person is attorney-in-fact.

863,570 of the 29,573,570 Common Shares are held by Judith Burrell, the reporting person's mother, for whom the reporting person is attorney-in-fact.

10,000 of the 29,573,570 Common Shares are held in a revocable trust. The reporting person has the power to vote and dispose of these Common Shares.

In addition to the 29,573,570 Common Shares, 103,303 Common Shares are held in an irrevocable trust, of which the reporting person is the beneficiary. The reporting person disclaims beneficial ownership of these Common Shares.

(b) Percent of class: 13.6%

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

(i)	sole power to vote or to direct the vote:	10,000
(ii)	shared power to vote or to direct the vote:	29,563,570
(iii)	sole power to dispose or to direct the disposition of:	10,000
(iv)	shared power to dispose or to direct the disposition of:	29,563,570

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. o

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

28,700,000 of the 29,573,570 Common Shares are held by Gary L. Burrell, the reporting person's father, for whom the reporting person is attorney-in-fact. 863,570 of the 29,573,570 Common Shares are held by Judith Burrell, the reporting person's mother, for whom the reporting person is attorney-in-fact.

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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

The reporting person has not acquired the Common Shares with any purpose, or with the effect of, changing or influencing the control of the issuer, or in connection with or as a participant in any transaction having that purpose or effect, including any transaction subject to Rule 13d-3(b).

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 14, 2008

By: /s/ Jonathan Burrell
Name Jonathan Burrell