

GARMIN LTD
Form S-8 POS
June 17, 2005

As filed with the Securities and Exchange Commission on June 17, 2005

Registration No. 333-124818

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

**FORM S-8/A
Post Effective Amendment No. 1**

**REGISTRATION STATEMENT
UNDER
THE SECURITIES ACT OF 1933**

GARMIN LTD.

(Exact name of registrant as specified in its charter)

Cayman Islands
(State or other jurisdiction of
incorporation or organization)

**5TH Floor, Harbour Place, P.O. Box 30464 SMB103
South Church Street
Town, Grand Cayman, Cayman Islands
(345) 946-5203**

98-0229227
(I.R.S. Employer
Identification No.)

(Address and Telephone Number of Principal Executive Offices)

Garmin International, Inc. 401(k) and Pension Plan

(f/k/a Garmin International, Inc. Savings and Profit Sharing Plan)
(Full title of the plan)

**Andrew R. Etkind, Esq.
c/o Garmin International, Inc.
1200 East 151st Street
Olathe, Kansas 66062
(913) 397-8200**

(Name, address and telephone number of agent for service)

Copies to:
**John A. Granda, Esq.
Stinson Morrison Hecker LLP
1201 Walnut Street
Kansas City, Missouri 64106
(816) 842-8600**

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EXPLANATORY NOTE

This Post Effective Amendment No. 1 to the Registrant's Registration Statement on Form S-8 filed on May 11, 2005 (the Original S-8) is being filed to include Exhibit 5.3, the legal opinion of Stinson Morrison Hecker LLP regarding the issuance of rights to purchase common shares of the Registrant that are attached to the Registrant's common shares pursuant to that certain Shareholders' Rights Agreement, dated October 25, 2001, between the Registrant and UMB Bank, N.A., which opinion was not included in the Original S-8.

INCORPORATION OF INFORMATION

Pursuant to General Instruction E to Form S-8, all the contents of Registration Statement No. 333-52766 (filed December 27, 2000) are hereby incorporated by reference into this Post Effective Amendment No. 1 to the Registration Statement.

SIGNATURES

Pursuant to the requirements of the Securities Act of 1933, the registrant certifies that it has reasonable grounds to believe that it meets all of the requirements for filing on Form S-8 and has duly caused this Post Effective Amendment No. 1 to the Registration Statement to be signed on its behalf by the undersigned, thereunto duly authorized, in the City of Olathe, State of Kansas, on June 17, 2005.

GARMIN LTD.

/s/ Min H. Kao*

Min H. Kao
Chief Executive Officer

| <u>Signatures</u> | <u>Title</u> | <u>Date</u> |
|-------------------------------------------------------|--------------------------------------------------------------------------------------------------------|---------------|
| <u>/s/ Min H. Kao *</u> MIN H. KAO | Chairman of the Board of Directors, Chief Executive Officer and Director (principal executive officer) | June 17, 2005 |
| <u>/s/ Kevin Rauckman *</u> KEVIN RAUCKMAN | Chief Financial Officer and Treasurer (principal financial officer) | June 17, 2005 |
| <u>/s/ Charles W. Peffer *</u> CHARLES W. PEFFER | Director | June 17, 2005 |
| <u>/s/ Clifton A. Pemble *</u> CLIFTON A. PEMBLE | Director | June 17, 2005 |
| <u>/s/ Gene M. Betts *</u> GENE M. BETTS | Director | June 17, 2005 |
| <u>/s/ Donald H. Eller *</u> DONALD H. ELLER | Director | June 17, 2005 |
| <u>/s/ Thomas A. McDonnell</u> THOMAS A. MCDONNELL | Director | June 17, 2005 |
| * By: Andrew R. Etkind Attorney-in Fact | | June 17, 2005 |

EXHIBIT INDEX

| <u>Exhibit Number</u> | <u>Description</u> |
|-----------------------|--------------------|
|-----------------------|--------------------|

4.1

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Garmin International, Inc. 401(k) and Pension Plan (f/k/a Garmin International, Inc. Savings and Profit Sharing Plan), as amended and restated (Previously filed as Exhibit Company's Registrant Statement filed on May 11, 2005).

- 5.1 Opinion of Maples and Calder, Cayman Islands counsel to the registrant, regarding the legality of the securities being registered (Previously filed as Exhibit 5.1 to the Company's Registrant Statement filed on May 11, 2005).
- 5.2 Favorable Opinion Letter, dated February 27, 2002, issued by the Internal Revenue Service to T. Rowe Price Trust Company, the prototype plan sponsor of the form of plan document used for the Garmin International, Inc. 401(k) and Pension Plan (Previously filed as Exhibit 5.2 to the Company's Registrant Statement filed on May 11, 2005).
- 5.3 Opinion of Stinson Morrison Hecker LLP regarding the legality of the securities being registered.
- 23.1 Consent of Ernst & Young LLP (Previously filed as Exhibit 23.1 to the Company's Registrant Statement filed on May 11, 2005).
- 23.2 Consent of Maples and Calder (included in Exhibit 5.1)
- 23.3 Consent of Stinson Morrison Hecker LLP (included in Exhibit 5.3)
- 24.1 Power of Attorney (included on signature page)