

Pokorny Brian James
 Form 4
 December 14, 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 *
 Pokorny Brian James

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)
 12/10/2010

____ Director _____ 10% Owner
 Officer (give title below) _____ Other (specify below)

Vice President - Operations

OLATHE, KS 66062

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

6. Individual or Joint/Group Filing (Check Applicable Line)
 Form filed by One Reporting Person
 Form filed by More than One Reporting Person

(City) (State) (Zip)

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	12/10/2010		A		3,335 ⁽¹⁾	A	\$ 0	19,368 ⁽²⁾	D	
Common Shares	12/11/2010		F		209 ⁽³⁾	D	\$ 30.04	19,159 ⁽⁴⁾	D	
Common Shares	12/12/2010		F		566 ⁽⁵⁾	D	\$ 30.04	18,593 ⁽⁴⁾	D	
Common Shares								3,167	I	By spouse

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)	8. Price of Derivative Security (Instr. 5)	9. Number of Derivative Securities Beneficially Owned (Instr. 5)
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Reporting Owners

Reporting Owner Name / Address	Relationships			
	Director	10% Owner	Officer	Other
Pokorny Brian James 1200 EAST 151ST STREET OLATHE, KS 66062			Vice President - Operations	

Signatures

Joshua H. Maxfield,
Attorney-in-Fact
Date: 12/14/2010

**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) Shares were acquired pursuant to a grant of restricted stock units under the Garmin Ltd. 2005 Equity Incentive Plan. The award vests in five equal annual installments beginning December 2011.
- The number of shares reported in Row 1 of Column 5 includes (a) 5,400 unvested shares that were acquired pursuant to an award of 9,000 restricted stock units in December 2008 (the award vests in five equal annual installments beginning in December 2009), (b) 2,664 unvested shares that were acquired pursuant to an award of 3,330 restricted stock units in December 2009 (the award vests in five equal annual installments beginning in December 2010), (c) the 3,335 unvested shares that were acquired pursuant to the grant of restricted stock units disclosed in Column 4 and further described in Footnote (1), (d) 666 shares that were paid to the reporting person on December 11, 2010 upon vesting of restricted stock units that were awarded to him in December 2009, and (e) 1,800 shares that were paid to the reporting person on December 12, 2010 upon vesting of restricted stock units that were awarded to him in December 2010.
- (3)

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On December 11, 2010, 666 shares that were acquired by the reporting person pursuant to the award of restricted stock units in December 2009 that is reported in Footnote 2 vested and were paid to the reporting person. 209 of these 666 shares were withheld to pay the resulting tax liability.

- The numbers of shares reported in Rows 2 and 3 of Column 5 include (a) 5,400 unvested shares that were acquired pursuant to an award of 9,000 restricted stock units in December 2008 (the award vests in five equal annual installments beginning in December 2009), (b) (4) 2,664 unvested shares that were acquired pursuant to an award of 3,330 restricted stock units in December 2009 (the award vests in five equal annual installments beginning in December 2010), (c) the 3,335 unvested shares that were acquired pursuant to the grant of restricted stock units disclosed in Column 4 and further described in Footnote (1).

- On December 12, 2010, 1,800 shares that were acquired by the reporting person pursuant to the award of restricted stock units in (5) December 2008 that is reported in Footnote 2 vested and were paid to the reporting person. 566 of these 1,800 shares were withheld to pay the resulting tax liability.

Note: File three copies of this Form, one of which must be manually signed. If space is insufficient, *see* Instruction 6 for procedure. Potential persons who are to respond to the collection of information contained in this form are not required to respond unless the form displays a currently valid OMB number.