



UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549

DIVISION OF  
CORPORATION FINANCE

March 24, 2015

Mr. Douglas G. Boessen  
Garmin LTD  
Chief Financial Officer  
Mühlentalstrasse 2  
8200 Schaffhausen  
Switzerland

**Re: Garmin LTD  
Form 10-K for the Year Ended December 27, 2014  
Filed February 18, 2015  
File No. 000-31983**

Dear Mr. Boessen:

We have completed our review of your filing. We remind you that our comments or changes to disclosure in response to our comments do not foreclose the Commission from taking any action with respect to the company or the filings and the company may not assert staff comments as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States. We urge all persons who are responsible for the accuracy and adequacy of the disclosure in the filings to be certain that the filings include the information the Securities Exchange Act of 1934 and all applicable rules require.

Sincerely,

/s/ Melissa Raminpour

Melissa Raminpour  
Branch Chief