

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

July 23, 2018

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

Re: Garmin Ltd.

Form 10-K for the Fiscal Year Ended December 30, 2017

Filed February 21, 2018

File No. 000-31983

Dear Mr. Boessen:

We have completed our review of your filing. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Division of Corporation Finance Office of Transportation and Leisure