

Clerk of the House of Representatives Legislative Resource Center B-106 Cannon Building Washington, DC 20515	Secretary of the Senate Office of Public Records 232 Hart Building Washington, DC 20510
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LOBBYING REGISTRATION

Lobbying Disclosure Act of 1995 (Section 4)

Check if this is an Amended Registration 1. Effective Date of Registration 8/15/2006
2. House Identification Number 30617 Senate Identification Number 25306

REGISTRANT

3. Registrant name MILLER & CHEVALIER, CHTD
Address 655 Fifteenth Street, NW
City Washington, State DC Zip 20005 U:
4. Principal place of business (if different than line 3)
City _____ State _____ Zip _____
5. Telephone number and contact name
202-626-6094 Contact Ms. Carol Gruenburg E-mail cgruenburg@milchev.com
6. General description of registrant's business or activities
Legal Services

CLIENT *A Lobbying firm is required to file a separate registration for each client. Organizations employing in-house lobbyists should check the labeled "Self" and proceed to line 10.* Self

7. Client name GARMIN LTD.
Address P.O. Box 30464 SMB . 5th Fl., Harbour Pl., 103 S. Church St
City Grand Cayman State _____ Zip _____ C
8. Principal place of business (if different than line 7)
City _____ State _____ Zip _____
9. General description of client's business or activities
Consumer and Commercial Electronics

LOBBYISTS

10. Name of each individual who has acted or is expected to act as a lobbyist for the client identified on line 7. If any person section has served as a "covered executive branch official" or "covered legislative branch official" within two years of becoming a lobbyist for the client, state the executive and/or legislative position(s) in which the person served.

Name	Covered Official Position (if applicable)
Rocco Femia	Assoc. Int'l Tax Counsel, Dept. of Treasury
Leonard Bickwit Jr.	

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Registrant Name MILLER & CHEVALIER, CHTD

Client Name GARMIN LTD.

LOBBYING ISSUES

11. General lobbying issue areas. Select all applicable codes listed in instructions and on the reverse side of Form LD-1, p

TAX

12. Specific lobbying issues (current and anticipated)

International tax legislation

AFFILIATED ORGANIZATIONS

13. Is there an entity other than the client that contributes more than \$10,000 to the lobbying activities of the registrant in a semiannual period and in whole or in major part plans supervises or controls the registrant's lobbying activities?

No ⇒ Go to line 14.

Yes ⇒ Complete the rest of this section for each entity matching criteria above, then proceed to line 14.

Name	Address	Principal place of Busine (city and state or count

FOREIGN ENTITIES

14. Is there any foreign entity that:

- a) holds at least 20% equitable ownership in the client or any organization identified on line 13: **OR**
- b) directly or indirectly, in whole or in major part, plans, supervises, controls, directs, finances or subsidizes as the client or any organization identified on line 13; **OR**
- c) is an affiliate of the client or any organization identified on line 13 and has a direct interest in the outcome of lobbying activity?

No ⇒ Sign and date the registration.

Yes ⇒ Complete the rest of this section for each entity matching the criteria above, then sign and date registration.

Name	Address	Principal place of business (city and state or country)	Amount of contribution for lobbying activities	

Signature Carol Gruenburg Date 9/27/05
 Printed Name and Title Carol Gruenburg, Director of Library Services

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