

=====

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, DC 20549

FORM 8-K

CURRENT REPORT
Pursuant to Section 13 or 15(d) of the
Securities Exchange Act of 1934

Date of Report: July 20, 2006

GENTEX CORPORATION
(Exact Name of Registrant as Specified in Charter)

Michigan (State or Other Jurisdiction of Incorporation)	0-10235 (Commission File Number)	38-2030505 (IRS Employer Identification No.)
---	--	--

600 North Centennial Street Zeeland, Michigan (Address of principal executive office)	49464 (Zip Code)
---	---------------------

Registrant's telephone number, including area code: (616) 772-1800

Check the appropriate box below if the Form 8-K filing is intended to simultaneously satisfy the filing obligation of the registrant under any of the following provisions:

- Written communications pursuant to Rule 425 under the Section Act (17 CFR 230.425)
- Soliciting material pursuant to Rule 14a-12 under the Exchange Act (17 CFR 240.14a-12).
- Pre-commencement communications pursuant to Rule 14d-2(b) under the Exchange Act (17 CFR 240-14d-2(b)).
- Pre-commencement communications pursuant to Rule 13e-4(c) under the Exchange Act (17 CFR 240.13e-4(c)).

=====

SECTION 2.02 RESULTS OF OPERATIONS AND FINANCIAL CONDITIONS

On July 20, 2006, Gentex Corporation issued a news release announcing results for the second quarter ended June 30, 2006. A copy of the news release is attached as Exhibit 99.1 to this Form 8-K.

The information in this Form 8-K and the attached Exhibit shall not be deemed filed for purposes of Section 18 of the Securities Exchange Act of 1934, nor shall it be deemed incorporated by reference in any filing under the Securities Act of 1933, except as shall be expressly set forth by specific reference in such filing.

SECTION 9.01 FINANCIAL STATEMENTS AND EXHIBITS

(d) Exhibit

99.1 - News Release Dated July 20, 2006.

SIGNATURE

Pursuant to the requirements of the Securities Exchange Act of 1934, the registrant has duly caused this report to be signed on its behalf by the undersigned thereunto duly authorized.

Dated: July 20, 2006

GENTEX CORPORATION
(Registrant)

By: /s/ Enoch Jen

Enoch Jen
Senior Vice President and
Chief Financial Officer

EXHIBIT INDEX

99.1 News Release Dated July 20, 2006

CONTACT: Connie Hamblin
(616) 772-1800

RELEASE: July 20, 2006

GENTEX REPORTS SECOND QUARTER RESULTS

ZEELAND, Michigan, July 20, 2006 -- Gentex Corporation, the Zeeland, Michigan-based manufacturer of automatic-dimming rearview mirrors and commercial fire protection products, today reported financial results for the second quarter ended June 30, 2006. The Company also announced that it repurchased approximately 7.2 million shares during the second quarter of 2006 under a previously authorized share repurchase plan.

The Company's net sales increased by eight percent from \$132.4 million in the second quarter of 2005 to a record \$142.4 million in the second quarter of 2006. Second quarter net income increased by five percent to \$27.2 million compared with \$26.0 million in the second quarter last year. Earnings per diluted share were 18 cents in the second quarter of 2006 compared with 17 cents in the second quarter of 2005.

For the first six months of 2006, net sales increased by eight percent to \$281.4 million compared with \$260.0 million in the first six months of 2005. Net income for the first six months of 2006 increased by three percent to \$53.6 million compared with \$52.0 million in the first six months of 2005.

Excluding the impact of stock option expensing, the Company's net income would have increased by ten percent to \$28.6 million in the second quarter of 2006, and earnings per diluted share would have been 19 cents. Net income, excluding the impact of stock option expensing, would have increased by seven percent for the first six months of 2006 to \$55.9 million, and earnings per diluted share would have been 36 cents. Stock option expensing did not impact the Company's income statement for the second quarter and first six months of 2005, but was disclosed in a footnote to the financial statements.

"We are pleased to report improved performance in the second quarter," said Gentex Chairman and Chief Executive Officer Fred Bauer. "However, the automotive industry continues to be very challenging, and it is a difficult area to predict future sales and unit shipment volumes, particularly given the current macroeconomic environment."

Bauer also said that the Company recently moved into its newly completed Technology Center and Manufacturing Facility that is attached to its world headquarters facility in Zeeland, Michigan.

"We believe that this new facility will meet our needs for auto-dimming mirror building production capacity and engineering and R&D space due to the continued growth of our business for the next five to eight years," said Bauer.

The Company also reported that it repurchased approximately 7,201,000 shares during the second quarter of 2006 at a cost of approximately \$104.6 million. The Company has a share repurchase plan in place with authorization to repurchase up to 16 million shares of the Company's stock (including the May 2006 Board of Directors' authorization to repurchase an additional eight million shares). To date, including the prior share repurchases in 2003, 2005 and 2006, the Company has repurchased approximately 12,331,000 shares, leaving approximately 3,669,000 shares authorized to be repurchased under the plan.

"We were pleased to see an improvement in our manufacturing yields, and hope that we'll be able to make further improvements in the second half of this year," said Enoch Jen, the Company's Senior Vice President and Chief Financial Officer. "We currently expect unit shipment growth in the third quarter to be approximately flat to up five percent compared with the third quarter of 2005, and expect approximately five to ten percent unit shipment growth for all of calendar year 2006."

Jen said that oil prices and higher interest rates continue to impact the sales of vehicles, making it considerably more difficult to forecast, especially in the mid- and full-sized truck/SUV segments, which are vehicle segments for which the Company has historically shipped highly contented interior mirrors in relatively high volumes. He said that the third quarter is always the most difficult for forecasting unit shipments, due to the uncertainty associated with customer changeover plant shutdowns and new vehicle and/or product launches. The balance of calendar year 2006 will be impacted by annual customer price reductions, the new facility, and automotive manufacturer plans for lower vehicle production in the mid- and full-sized truck/SUV segments.

The unit shipment estimates provided by the Company for the 2006 third quarter and calendar year are based on a slight decline in light vehicle production forecasts of CSM Worldwide for North America, and slight increases in those forecasts for Europe, Japan and Korea.

Automotive revenues increased by eight percent to \$136.0 million in the second quarter of 2006 compared with the same period last year, and increased by nine percent to \$269.3 million for the first six months of 2006. Fire Protection revenues increased by one percent to \$6.3 million for the second quarter of 2006 compared with the second quarter of 2005, and by two percent to \$12.1 million for the first six months of 2006, compared with the same period in 2005.

Total auto-dimming mirror unit shipments in the second quarter were approximately 3.4 million, a ten percent increase over the same period last year. Auto-dimming mirror unit shipments increased by 11 percent to 6.8 million for the first six months of 2006.

Auto-dimming mirror unit shipments to customers in North America

increased by ten percent to approximately 1.6 million in the second quarter of 2006 compared with the same quarter last year. North American light vehicle production was flat in the second quarter of 2006 compared with the same period in 2005. For the first six months of 2006, auto-dimming mirror unit shipments to customers in North America increased by nine percent to approximately 3.2 million compared with the same period last year. North American light vehicle production increased by two percent for the first six months of 2006 compared with the same period in 2005.

Unit shipments to offshore customers increased by ten percent to approximately 1.8 million in the second quarter of 2006 compared with the same period in 2005. Light vehicle production in Europe decreased by two percent in the second quarter of 2006 and increased by five percent for Japan and Korea in that same period, compared with the same prior year periods. For the first six months of 2006, unit shipments to offshore customers increased by 13 percent to approximately 3.6 million, compared with the same period in 2005. Light vehicle production in Europe increased by two percent in the first six months of 2006 and increased by five percent for Japan and Korea in that same period, compared with the same prior year periods.

Non-GAAP Financial Measure

The financial information provided, including earnings, is in accordance with GAAP. Still, the Company believes it is useful to provide non-GAAP earnings to exclude the effect of FAS 123(R). This non-GAAP financial measure allows investors to evaluate current performance in relation to historic performance without considering this non-cash charge.

The Company's management uses this non-GAAP information internally to help assess performance in the current period versus prior periods. Disclosure of non-GAAP earnings to exclude the effect of FAS 123(R) has economic substance because the excluded expenses do not represent current or future cash expenditures.

A reconciliation of non-GAAP earnings, to exclude the effect of FAS 123(R), to GAAP earnings can be found in the attached financial table. The use of non-GAAP earnings is intended to supplement, not to replace, presentation of GAAP earnings. Like all non-GAAP financial measures, non-GAAP earnings are subject to inherent limitations because all of the expenses required by GAAP are not included. The limitations are compensated by the fact that non-GAAP earnings are not relied on exclusively, but are used to simply supplement GAAP earnings.

Safe Harbor Statement

- - - - -

This news release contains forward-looking statements within the meaning of Section 27A of the Securities Act of 1933, as amended, and Section 21E of the Securities Exchange Act, as amended, that are based on management's belief, assumptions, current expectations, estimates and projections about the global automotive industry, the economy, the impact of stock option expenses on earnings, the ability to leverage fixed manufacturing overhead costs, unit shipment growth rates and the Company itself. Words like "anticipates," "believes," "confident," "estimates," "expects," "forecast," "likely," "plans," "projects," and "should," and variations of such words and similar expressions identify forward-looking statements. These statements do not guarantee future performance and involve certain risks, uncertainties, and assumptions that are difficult to predict with regard to timing, expense, likelihood and degree of occurrence. These risks include, without limitation, employment and general economic conditions, the pace of economic recovery in the U.S. and in international markets, the pace of automotive production worldwide, the types of products purchased by customers, competitive pricing pressures, currency fluctuations, the financial strength of the Company's customers, the mix of products purchased by customers, the ability to continue to make product innovations, the success of newly introduced products (e.g. SmartBeam), and other risks identified in the Company's filings with the Securities and Exchange Commission. Therefore actual results and outcomes may materially differ from what is expressed or forecasted. Furthermore, the Company undertakes no obligation to update, amend, or clarify forward-looking statements, whether as a result of new information, future events, or otherwise.

Second Quarter Conference Call

- - - - -

A conference call related to this news release will be simulcast live on the Internet beginning at 10 a.m. Eastern Daylight Saving Time today. To access that call, go to www.gentex.com and select the "Audio Webcast" icon in the lower right-hand corner of the page. Other conference calls hosted by the Company will also be available at that site in the future.

About the Company

- - - - -

Founded in 1974, Gentex Corporation (Nasdaq Global Market: GNTX) is an international company that provides high-quality products to the worldwide automotive industry and North American fire protection market. Based in Zeeland, Michigan, the Company develops, manufactures and markets interior and exterior automatic-dimming automotive rearview mirrors that utilize proprietary electrochromic technology to dim in proportion to the amount of headlight glare from trailing vehicle headlamps. Many of the mirrors are sold with advanced electronic features, and approximately 96 percent of the Company's revenues are derived from the sales of auto-dimming mirrors to nearly every major automaker in the world.

GENTEX CORPORATION AND SUBSIDIARIES
CONDENSED CONSOLIDATED STATEMENTS OF INCOME

	Three Months Ended June 30,		Six Months Ended June 30,	
	2006	2005	2006	2005
	----- (unaudited) -----			
Net Sales	\$ 142,391,231	\$ 132,384,445	\$ 281,411,824	\$ 260,026,165
Costs and Expenses				
Cost of Goods Sold	91,494,753	82,818,876	182,282,638	162,407,779
Engineering, Research & Development	9,962,629	8,798,430	20,121,797	16,775,815
Selling, General & Administrative	7,512,959	7,011,298	15,304,027	13,851,129
Other Expense (Income)	(6,678,259)	(4,260,209)	(14,666,670)	(8,883,578)
Total Costs and Expenses	----- 102,292,082	----- 94,368,395	----- 203,041,792	----- 184,151,145
Income Before Provision for Income Taxes	40,099,149	38,016,050	78,370,032	75,875,020
Provision for Income Taxes	12,863,099	11,975,000	24,762,925	23,901,000
Net Income	----- \$ 27,236,050	----- \$ 26,041,050	----- \$ 53,607,107	----- \$ 51,974,020
Earnings Per Share				
Basic	\$ 0.18	\$ 0.17	\$ 0.35	\$ 0.33
Diluted	\$ 0.18	\$ 0.17	\$ 0.35	\$ 0.33
Weighted Average Shares:				
Basic	150,592,680	155,568,960	152,402,407	155,396,365
Diluted	151,044,639	157,209,802	153,176,602	156,962,435
Cash Dividends Declared per Share	\$ 0.090	\$ 0.085	\$ 0.18	\$ 0.17

CONDENSED CONSOLIDATED BALANCE SHEETS

	June 30, 2006	Dec 31, 2005
	----- (unaudited) -----	
ASSETS		
Cash and Short-Term Investments	\$ 382,529,607	\$ 507,013,621
Other Current Assets	123,368,187	111,973,906
Total Current Assets	----- 505,897,794	----- 618,987,527
Plant and Equipment - Net	180,695,166	164,030,341
Long-Term Investments and Other Assets	137,900,694	139,627,934
Total Assets	----- \$ 824,493,654	----- \$ 922,645,802
LIABILITIES AND SHAREHOLDERS' INVESTMENT		
Current Liabilities	\$ 72,813,036	\$ 58,088,259
Long-Term Debt	0	0
Deferred Income Taxes	21,898,366	22,962,168
Shareholders' Investment	729,782,252	841,595,375
Total Liabilities & Shareholders' Investment	----- \$ 824,493,654	----- \$ 922,645,802

GENTEX CORPORATION AND SUBSIDIARIES
STATEMENTS OF INCOME RECONCILIATION
NON-GAAP MEASUREMENT TO GAAP

Three Months Ended June 30, 2006 (unaudited)						
GAAP	Stock Option Expense	(Non-GAAP Excluding Stock Option Expense)	Quarter Ended 6/30/05 (unaudited)	GAAP 2006 vs. 2005 % Change	Non-GAAP 2006 vs. 2005 % Change	
Net Sales	\$ 142,391,231	\$ 0	\$ 142,391,231	\$ 132,384,445	7.6%	7.6%
Costs and Expenses						
Cost of Goods Sold	91,494,753	(575,107)	90,919,646	82,818,876	10.5%	9.8%
Engineering, Research & Development	9,962,629	(619,071)	9,343,558	8,798,430	13.2%	6.2%
Selling, General & Administrative	7,512,959	(555,617)	6,957,342	7,011,298	7.2%	(0.8)%
Other Expense (Income)	(6,678,259)	0	(6,678,259)	(4,260,209)	56.8%	56.8%
Total Costs and Expenses	102,292,082	(1,749,795)	100,542,287	94,368,395	8.4%	6.5%
Income Before Provision for Income Taxes	40,099,149	1,749,795	41,848,944	38,016,050	5.5%	10.1%
Provision for Income Taxes	12,863,099	424,901	13,288,000	11,975,000	7.4%	11.0%
Net Income	27,236,050	1,324,894	28,560,944	26,041,050	4.6%	9.7%

Six Months Ended June 30, 2006						
GAAP	Stock Option Expense	(Non-GAAP Excluding Stock Option Expense)	YTD 6/30/05	GAAP 2006 vs. 2005 % Change	Non-GAAP 2006 vs. 2005 % Change	
Net Sales	\$ 281,411,824	\$ 0	\$ 281,411,824	\$ 260,026,165	8.2%	8.2%
Costs and Expenses						
Cost of Goods Sold	182,282,638	(1,117,361)	181,165,277	162,407,779	12.2%	11.5%
Engineering, Research & Development	20,121,797	(1,276,781)	18,845,016	16,775,815	19.9%	12.3%
Selling, General & Administrative	15,304,027	(1,075,748)	14,228,279	13,851,129	10.5%	2.7%
Other Expense (Income)	(14,666,670)	0	(14,666,670)	(8,883,578)	65.1%	65.1%
Total Costs and Expenses	203,041,792	(3,469,890)	199,571,902	184,151,145	10.3%	8.4%
Income Before Provision for Income Taxes	78,370,032	3,469,890	81,839,922	75,875,020	3.3%	7.9%
Provision for Income Taxes	24,762,925	1,222,075	25,985,000	23,901,000	3.6%	8.7%
Net Income	53,607,107	2,247,815	55,854,922	51,974,020	3.1%	7.5%

AUTO-DIMMING MIRROR UNIT SHIPMENTS
(Thousands)

	SECOND QUARTER ENDED JUNE 30,			SIX MONTHS ENDED JUNE 30,		
	2006	2005	% CHANGE	2006	2005	% CHANGE
Domestic Interior	1,124	1,038	8%	2,229	2,078	7%
Domestic Exterior	488	426	15%	966	860	12%
Total Domestic Units	1,611	1,463	10%	3,195	2,938	9%
Foreign Interior	1,293	1,190	9%	2,560	2,330	10%
Foreign Exterior	503	441	14%	1,046	857	22%
Total Foreign Units	1,796	1,631	10%	3,605	3,187	13%
Total Interior Mirrors	2,417	2,228	9%	4,789	4,408	9%
Total Exterior Mirrors	991	867	14%	2,011	1,717	17%
Total Mirror Units	3,408	3,095	10%	6,800	6,125	11%

Note: Certain prior year amounts have been reclassified to conform with the current year presentation. Amounts may not total due to rounding.