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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: October 19, 2006

GENTEX CORPORATION  
(Exact name of registrant as specified in its charter)

Michigan (State or other jurisdiction of incorporation)	0-10235 (Commission File Number)	38-2030505 (IRS Employer Identification No.)
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600 North Centennial Street Zeeland, Michigan (Address of principal executive office)	49464 (Zip Code)
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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 (see General Instruction A.2. below):

- Written communications pursuant to Rule 425 under the Securities 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)).

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SECTION 2 - FINANCIAL INFORMATION

ITEM 2.02 RESULTS OF OPERATIONS AND FINANCIAL CONDITION.

On October 19, 2006, Gentex Corporation issued a news release announcing results for the third quarter ended September 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 - FINANCIAL STATEMENTS AND EXHIBITS

ITEM 9.01 FINANCIAL STATEMENTS AND EXHIBITS.

(d) Exhibit

99.1 - News Release Dated October 19, 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: October 19, 2006

GENTEX CORPORATION  
(Registrant)

By: /s/ Enoch Jen  
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Enoch Jen  
Senior Vice President and  
Chief Financial Officer

EXHIBIT INDEX

99.1 News Release Dated October 19, 2006.

CONTACT: Connie Hamblin  
616) 772-1800

RELEASE: October 19, 2006

#### GENTEX REPORTS THIRD QUARTER RESULTS

ZEELAND, Michigan, October 19, 2006 -- Gentex Corporation, the Zeeland, Michigan-based manufacturer of automatic-dimming rearview mirrors and commercial fire protection products, today reported financial results for the third quarter ended September 30, 2006. The Company also announced that it repurchased approximately 4.0 million shares during the third quarter of 2006 under a previously authorized and announced share repurchase plan.

The Company's net sales increased by two percent from \$138.1 million in the third quarter of 2005 to a record \$141.3 million in the third quarter of 2006. Third quarter net income decreased by 13 percent to \$24.3 million compared with \$27.9 million in the third quarter last year. Earnings per diluted share were 17 cents in the third quarter of 2006 compared with 18 cents in the third quarter of 2005.

For the first nine months of 2006, net sales increased by six percent to a record \$422.7 million compared with \$398.1 million in the first nine months of 2005. Net income for the first nine months of 2006 decreased by two percent to \$77.9 million compared with \$79.9 million in the first nine months of 2005. Earnings per diluted share were 52 cents for the first nine months of 2006 compared with 51 cents for the same prior-year period.

Excluding the impact of stock option expensing, the Company's net income would have decreased by eight percent to \$25.6 million in the third quarter of 2006 compared to the third quarter of 2005, and earnings per diluted share for those same periods would have been flat at 18 cents. Net income, excluding the impact of stock option expensing, would have increased by two percent for the first nine months of 2006 compared to the same period last year to \$81.5 million, and earnings per diluted share would have been 54 cents. Stock option expensing did not impact the Company's income statement for the third quarter and first nine months of 2005, but was disclosed in a footnote to the financial statements.

"While we did well in a difficult operating environment, we do wish that we could have posted better numbers in the third quarter, and still believe that we have significant new opportunities in the future," said Gentex Chairman and Chief Executive Officer Fred Bauer. "Mirror unit shipments for the third quarter of 2006 increased just slightly compared to the same period in 2005, mostly because of stronger unit shipments to automakers headquartered outside North America that offset domestic production cuts. The stronger unit shipments to automakers headquartered offshore have been camouflaged by those domestic production cuts recently, but as we look to the future and further diversify our customer base in the automotive industry, that will hopefully become less of an issue."

Bauer added that he does expect the economy and North American auto industry to improve. "We believe that it's not a question of 'if'. . . it's a question of 'When.'"

The Company also reported that it repurchased approximately 3,968,000 shares during the third quarter of 2006 at a cost of approximately \$55.6 million. The Company has a share repurchase plan in place with authorization to repurchase up to 24 million shares of the Company's stock (including the May and August 2006 Board of Directors' authorizations to repurchase a total of an additional 16 million shares). As of the end of the third quarter of 2006, including the prior share repurchases in 2003, 2005 and 2006, the Company has repurchased approximately 16.3 million shares, leaving approximately 7.7 million shares authorized to be repurchased under the plan.

"We continue to see improvements in our manufacturing yields and expect that process to continue as we make our way up the learning curve and our volumes increase on our lines," said Enoch Jen, the Company's Senior Vice President and Chief Financial Officer. "We currently expect unit shipment growth in the fourth quarter to increase by approximately five percent compared with the fourth quarter of 2005. The expectation of five percent unit shipment growth in the fourth quarter is at the lower end of the range of our previous guidance, but it now reflects the significant North American light vehicle production cuts that have previously been announced for the fourth quarter."

The unit shipment estimates provided by the Company for the 2006 fourth quarter are based on an eight percent 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 three percent to \$135.1 million in the third quarter of 2006 compared with the same period last year, and increased by six percent to \$404.4 million for the first nine months of 2006 compared to the same period last year. Fire Protection revenues decreased by four percent to \$6.2 million for the third quarter of 2006 compared with the third quarter of 2005, and were flat at \$18.3 million for the first nine months of 2006, compared with the same period in 2005.

Total auto-dimming mirror unit shipments in the third quarter were approximately 3.2 million, an increase of about 1/2 of one percent over the same period last year. Auto-dimming mirror unit shipments increased by seven percent to 10.0 million for the first nine months of 2006 compared to the first nine

months of 2005.

Auto-dimming mirror unit shipments to customers in North America decreased by eight percent to approximately 1.4 million in the third quarter of 2006 compared with the same quarter last year. North American light vehicle production declined by nine percent in the third quarter of 2006 compared with the same period in 2005. For the first nine months of 2006, auto-dimming mirror unit shipments to customers in North America increased by three percent to approximately 4.6 million compared with the same period last year. North American light vehicle production decreased by one percent for the first nine months of 2006 compared with the same period in 2005.

Unit shipments to offshore customers increased by eight percent to approximately 1.8 million in the third quarter of 2006 compared with the same period in 2005. Light vehicle production in Europe was flat in the third quarter of 2006 and increased by three percent for Japan and Korea in that same period, compared with the same prior year periods. For the first nine months of 2006, unit shipments to offshore customers increased by 11 percent to approximately 5.4 million, compared with the same period in 2005. Light vehicle production in Europe increased by two percent in the first nine months of 2006 and increased by four 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

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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.

## Third Quarter Conference Call

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A conference call related to this news release will be simulcast live on the Internet beginning at 9:30 am. Eastern Daylight Saving Time today. To access that call, go to [www.gentex.com](http://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

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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 95 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

	(unaudited)			
	Three Months Ended September 30,		Nine Months Ended September 30,	
	2006	2005	2006	2005
Net Sales	\$ 141,265,647	\$ 138,114,897	\$ 422,677,471	\$ 398,141,062
Costs and Expenses				
Cost of Goods Sold	93,387,125	86,918,447	275,669,763	249,326,226
Engineering, Research & Development	10,536,334	9,140,231	30,658,131	25,916,046
Selling, General & Administrative	7,737,384	6,762,837	23,041,411	20,613,966
Other Expense (Income)	(6,103,269)	(5,489,437)	(20,769,939)	(14,373,015)
Total Costs and Expenses	105,557,574	97,332,078	308,599,366	281,483,223
Income Before Provision for Income Taxes	35,708,073	40,782,819	114,078,105	116,657,839
Provision for Income Taxes	11,370,152	12,847,000	36,133,077	36,748,000
Net Income	\$ 24,337,921	\$ 27,935,819	\$ 77,945,028	\$ 79,909,839
Earnings Per Share				
Basic	\$ 0.17	\$ 0.18	\$ 0.52	\$ 0.51
Diluted	\$ 0.17	\$ 0.18	\$ 0.52	\$ 0.51
Weighted Average Shares:				
Basic	144,879,673	155,817,978	149,871,596	155,545,871
Diluted	145,092,084	157,458,416	150,441,525	157,137,065
Cash Dividends Declared per Share	\$ 0.095	\$ 0.090	\$ 0.275	\$ 0.260

CONDENSED CONSOLIDATED BALANCE SHEETS

	(unaudited) Sept 30, 2006	Dec 31, 2005
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ASSETS		
Cash and Short-Term Investments	\$ 333,066,565	\$ 507,013,621
Other Current Assets	126,915,518	111,973,906
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Total Current Assets	459,982,083	618,987,527
Plant and Equipment - Net	183,664,510	164,030,341
Long-Term Investments and Other Assets	143,074,408	139,627,934
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Total Assets	\$ 786,721,001	\$ 922,645,802
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LIABILITIES AND SHAREHOLDERS' INVESTMENT		
Current Liabilities	\$ 70,448,610	\$ 58,088,259
Long-Term Debt	0	0
Deferred Income Taxes	22,888,034	22,962,168
Shareholders' Investment	693,384,357	841,595,375
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Total Liabilities & Shareholders' Investment	\$ 786,721,001	\$ 922,645,802
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GENTEX CORPORATION AND SUBSIDIARIES  
STATEMENTS OF INCOME RECONCILIATION  
NON-GAAP MEASUREMENT TO GAAP

	(unaudited) Three Months Ended September 30, 2006			(unaudited)		
	GAAP	Stock Option Expense	(Non-GAAP Excluding Stock Option Expense)	Quarter Ended 9/30/05	GAAP 2006 vs. 2005 % Change	Non-GAAP 2006 vs. 2005 % Change
Net Sales	\$ 141,265,647	\$ 0	\$ 141,265,647	\$ 138,114,897	2.3%	2.3%
Costs and Expenses						
Cost of Goods Sold	93,387,125	(565,696)	92,821,429	86,918,447	7.4%	6.8%
Engineering, Research & Development	10,536,334	(604,667)	9,931,667	9,140,231	15.3%	8.7%
Selling, General & Administrative	7,737,384	(636,647)	7,100,737	6,762,837	14.4%	5.0%
Other Expense (Income)	(6,103,269)	0	(6,103,269)	(5,489,437)	11.2%	11.2%
Total Costs and Expenses	105,557,574	(1,807,010)	103,750,564	97,332,078	8.5%	6.6%
Income Before Provision for Income Taxes	35,708,073	1,807,010	37,515,083	40,782,819	(12.4)%	(8.0)%
Provision for Income Taxes	11,370,152	540,848	11,911,000	12,847,000	(11.5)%	(7.3)%
Net Income	24,337,921	1,266,162	25,604,083	27,935,819	(12.9)%	(8.3)%
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	Nine Months Ended September 30, 2006					
	GAAP	Stock Option Expense	(Non-GAAP Excluding Stock Option Expense)	YTD 9/30/05	GAAP 2006 vs. 2005 % Change	Non-GAAP 2006 vs. 2005 % Change
Net Sales	\$ 422,677,471	\$ 0	\$ 422,677,471	\$ 398,141,062	6.2%	6.2%
Costs and Expenses						
Cost of Goods Sold	275,669,763	(1,683,057)	273,986,706	249,326,226	10.6%	9.9%
Engineering, Research & Development	30,658,131	(1,881,448)	28,776,683	25,916,046	18.3%	11.0%
Selling, General & Administrative	23,041,411	(1,712,395)	21,329,016	20,613,966	11.8%	3.5%
Other Expense (Income)	(20,769,939)	0	(20,769,939)	(14,373,015)	44.5%	44.5%
Total Costs and Expenses	308,599,366	(5,276,900)	303,322,466	281,483,223	9.6%	7.8%
Income Before Provision for Income Taxes	114,078,105	5,276,900	119,355,005	116,657,839	(2.2)%	2.3%
Provision for Income Taxes	36,133,077	1,762,923	37,896,000	36,748,000	(1.7)%	3.1%
Net Income	77,945,028	3,513,977	81,459,005	79,909,839	(2.5)%	1.9%

AUTO-DIMMING MIRROR UNIT SHIPMENTS  
(Thousands)

	THIRD QUARTER ENDED SEPTEMBER 30,			NINE MONTHS ENDED SEPTEMBER 30,		
	2006	2005	% CHANGE	2006	2005	% CHANGE
Domestic Interior	978	1,032	-5%	3,207	3,111	3%
Domestic Exterior	421	492	-14%	1,387	1,351	3%
Total Domestic Units	1,399	1,524	-8%	4,594	4,462	3%
Foreign Interior	1,248	1,197	4%	3,808	3,527	8%
Foreign Exterior	563	477	18%	1,608	1,334	21%
Total Foreign Units	1,811	1,674	8%	5,416	4,861	11%
Total Interior Mirrors	2,226	2,229	Flat	7,015	6,638	6%
Total Exterior Mirrors	984	969	2%	2,995	2,685	12%
Total Mirror Units	3,210	3,198	0.4%	10,010	9,323	7%

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