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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: April 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.)
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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:

- 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)).

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SECTION 2.02 RESULTS OF OPERATIONS AND FINANCIAL CONDITIONS

On April 20, 2006, Gentex Corporation issued a news release announcing results for the first quarter ended March 31, 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 April 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: April 20, 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 April 20, 2006

## [LOGO OF GENTEX CORPORATION]

CONTACT: Connie Hamblin  
(616) 772-1800

RELEASE: April 20, 2006

## GENTEX REPORTS FIRST QUARTER RESULTS

ZEELAND, Michigan, April 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 first quarter ended March 31, 2006. The Company also announced that it repurchased approximately 2.8 million shares during the first quarter of 2006 under a previously authorized share repurchase plan.

The Company's net sales increased by nine percent from \$127.6 million in the first quarter of 2005 to a record \$139.0 million in the first quarter of 2006. First quarter net income increased by two percent to \$26.4 million compared with \$25.9 million in the first quarter last year. Earnings per diluted share were 17 cents in the first quarter of 2006 compared with 17 cents in the first quarter of 2005.

"We are pleased to report solid financial results in what continues to be a very challenging automotive industry environment," said Gentex Chairman of the Board and Chief Executive Officer Fred Bauer.

For the first quarter of 2006, the Company's Statements of Income reflected stock option expense for the first time. Excluding the impact of stock option expensing, the Company's net income would have increased by five percent to \$27.3 million, and earnings per diluted share would have been 18 cents, for the first quarter of 2006. Stock option expense had previously not impacted the Company's income statement but had been disclosed in a footnote to the financial statements.

"Stock option expensing negatively impacted our earnings per share by about one cent during the first quarter of 2006, and our expectation is that it will have a similar effect in each quarter for the rest of this calendar year," said Gentex Senior Vice President and Chief Financial Officer Enoch Jen.

Jen said that the Company chose to include non-GAAP (generally accepted accounting principles) earnings in an effort to provide clearer information to investors who will compare certain 2006 first quarter line items including stock option expenses to those same line items in 2005, when stock option expense was not reflected in the Company's financial statements. He said that providing the non-GAAP information should present a clearer picture of the Company's operating performance on a comparative year-over-year basis.

The Company also reported that it repurchased approximately 2,804,000 shares during the first quarter of 2006 at a cost of approximately \$47.1 million. The Company has a share repurchase plan in place with authorization to repurchase up to 8 million shares of the Company's stock. To date, including the prior share repurchases in 2003 and 2005, the Company has repurchased approximately 5,130,000 shares, leaving approximately 2,870,000 shares authorized to be repurchased under the plan.

"While our unit shipment growth was higher than we had forecasted for the quarter, the average selling price of our auto-dimming mirrors was lower than expected due to product mix," said Jen. "We shipped more base feature mirrors to certain European and Asian customers during the quarter than we had forecasted. In addition, a high-volume, advanced-feature mirror program for a number of models at a European customer has been delayed until the third quarter, and we will continue to ship base mirror sub-assemblies for those models until the new contented mirror programs begin to ramp up."

During the first quarter ended March 31, 2006, the Company's gross margin declined on both a year-over-year and sequential basis, primarily due to customer price reductions and higher fixed overhead expense.

"In summary, with the lower sales dollars associated with mirror unit shipments, we were not able to spread our fixed overhead costs over a higher revenue base," said Jen. "We continue to hope that we'll be able to leverage our fixed manufacturing overhead costs beginning in the second half of this year. We currently expect unit shipment growth in the second quarter of approximately ten percent compared to the second quarter of 2005, and a similar rate of growth for all of calendar year 2006."

Jen said that there continues to be a great deal of uncertainty in the automotive industry, making it more difficult for companies to accurately make unit sales forecasts. In addition, higher interest rates and oil prices are impacting the sales of vehicles, especially in the large truck/SUV segment, which is a vehicle segment for which the Company has historically shipped highly contented interior mirrors in relatively high volumes.

The unit shipment estimates provided by the Company for the 2006 second quarter and calendar year are based on the flat to slightly increased light vehicle production forecasts of CSM Worldwide for North America, Europe, Japan and Korea.

Automotive revenues increased by nine percent to \$133.2 million in the first quarter of 2006 compared with the same period last year. Fire Protection revenues increased two percent to \$5.8 million for the first quarter of 2006 compared with the first quarter of 2005.

Total auto-dimming mirror unit shipments in the first quarter were approximately 3.4 million, a 12 percent increase over the same period last year.

Auto-dimming mirror unit shipments to customers in North America increased by seven percent to approximately 1.6 million in the first quarter of 2006 compared with the same quarter last year. North American light vehicle production increased by five percent in the first quarter of 2006 compared with the same period in 2005.

Unit shipments to offshore customers increased by 16 percent to approximately 1.8 million in the first quarter of 2006 compared with the same period in 2005. The growth in offshore unit shipments is primarily attributable to increased vehicle penetration in Europe. Light vehicle production in Europe increased by three percent in the first quarter of 2006 and by four percent for Japan and Korea in that same period, compared with the same prior year periods.

Non-GAAP Financial Measure

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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.

First Quarter Conference Call

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A conference call related to this news release will be simulcast live on the Internet beginning at 11 a.m. 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: 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

	(unaudited)		
	Three Months Ended		
	March 31,		
	2006	2005	% Change
	-----	-----	-----
Net Sales	\$ 139,020,593	\$ 127,641,720	8.9%
Costs and Expenses			
Cost of Goods Sold	90,787,885	79,588,903	14.1%
Engineering, Research & Development	10,159,168	7,977,385	27.3%
Selling, General & Administrative	7,791,068	6,839,831	13.9%
Other Expense (Income)	(7,988,411)	(4,623,369)	72.8%
	-----	-----	
Total Costs and Expenses	100,749,710	89,782,750	12.2%
	-----	-----	
Income Before Provision for Income Taxes	38,270,883	37,858,970	1.1%
Provision for Income Taxes	11,899,826	11,926,000	-0.2%
	-----	-----	
Net Income	\$ 26,371,057	\$ 25,932,970	1.7%
	=====	=====	
Earnings Per Share			
Basic	\$ 0.17	\$ 0.17	
Diluted	\$ 0.17	\$ 0.17	
Weighted Average Shares:			
Basic	154,223,254	155,215,506	
Diluted	155,751,925	156,713,620	
Cash Dividends Declared per Share	\$ 0.09	\$ 0.085	

CONDENSED CONSOLIDATED BALANCE SHEETS

	(unaudited)	
	March 31,	Dec 31,
	2006	2005
	-----	-----
ASSETS		
Cash and Short-Term Investments	\$ 479,354,703	\$ 507,013,621
Other Current Assets	120,816,161	111,973,906
	-----	-----
Total Current Assets	600,170,864	618,987,527
Plant and Equipment - Net	170,335,847	164,030,341
Long-Term Investments and Other Assets	144,502,381	139,627,934
	-----	-----
Total Assets	\$ 915,009,092	\$ 922,645,802
	=====	=====
LIABILITIES AND SHAREHOLDERS' INVESTMENT		
Current Liabilities	\$ 72,988,314	\$ 58,088,259
Long-Term Debt	0	0
Deferred Income Taxes	23,855,817	22,962,168
Shareholders' Investment	818,164,961	841,595,375
	-----	-----
Total Liabilities & Shareholders' Investment	\$ 915,009,092	\$ 922,645,802
	=====	=====

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

(unaudited)  
Three Months Ended March 31, 2006

	GAAP	Stock Option Expense	(Non-GAAP Excluding Stock Option Expense)	(unaudited) Quarter Ended 3/31/2005	GAAP 2006 vs. 2005 % Change	Non-GAAP 2006 vs. 2005 % Change
Net sales	\$ 139,020,593	\$ 0	\$ 139,020,593	\$ 127,641,720	8.9%	8.9%
Costs and Expenses						
Costs of Goods Sold	90,787,885	(542,254)	90,245,631	79,588,903	14.1%	13.4%
Engineering, Research & Development	10,159,168	(657,710)	9,501,458	7,977,385	27.3%	19.1%
Selling, General & Administrative	7,791,068	(520,131)	7,270,937	6,839,831	13.9%	6.3%
Other Expense (Income)	(7,988,411)	0	(7,988,411)	(4,623,369)	72.8%	72.8%
Total Costs and Expenses	100,749,710	(1,720,095)	99,029,615	89,782,750	12.2%	10.3%
Income Before Provision for Income Taxes	38,270,883	1,720,095	39,990,978	37,858,970	1.1%	5.6%
Provision for Income Taxes	11,899,826	797,174	12,697,000	11,926,000	-0.2%	6.5%
Net Income	\$ 26,371,057	\$ 922,921	\$ 27,293,978	\$ 25,932,970	1.7%	5.2%
Earnings Per Share:						
Basic	\$ 0.17	\$ 0.01	\$ 0.18	\$ 0.17		
Diluted	\$ 0.17	\$ 0.01	\$ 0.18	\$ 0.17		
Weighted Average Shares:						
Basic	154,223,254	154,223,254	154,223,254	155,215,506		
Diluted	155,751,925	155,751,925	155,751,925	156,713,620		



[LOGO OF GENTEX CORPORATION]

AUTO-DIMMING MIRROR UNIT SHIPMENTS  
(Thousands)

	FIRST QUARTER ENDED MARCH 31,		
	2006	2005	% CHANGE
Domestic Interior	1,106	1,041	6%
Domestic Exterior	478	434	10%
Total Domestic Units	1,583	1,474	7%
Foreign Interior	1,266	1,140	11%
Foreign Exterior	543	416	30%
Total Foreign Units	1,809	1,556	16%
Total Interior Mirrors	2,372	2,180	9%
Total Exterior Mirrors	1,020	850	20%
Total Mirror Units	3,392	3,030	12%

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

END OF FILING