

SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549

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FORM 8-K

CURRENT REPORT  
PURSUANT TO SECTION 13 OR 15 (D) OF THE  
SECURITIES EXCHANGE ACT OF 1934

Date of Report (Date of earliest event reported): MARCH 19, 1999

GENTEX CORPORATION  
(Exact name of Registrant as Specified in its Charter)

MICHIGAN	0-10235	38-2030505
(State or Other Jurisdiction of Incorporation)	(Commission File Number)	(I.R.S. Employer Identification No.)

600 N. CENTENNIAL STREET  
ZEELAND, MICHIGAN 49464  
(Address of Principal Executive Offices, Including Zip Code)

(616) 772-1800  
(Registrant's Telephone Number, Including Area Code)

Item 4. CHANGES IN REGISTRANT'S CERTIFYING ACCOUNTANTS

On March 15, 1999, the Registrant dismissed its independent accountant, Arthur Andersen LLP ("AA"). AA's report on the financial statements for the past two years did not contain an adverse opinion or disclaimer of opinion and was not modified as to uncertainty, audit scope or accounting principles. The decision to change accountants was recommended by the Audit Committee of the Board of Directors and approved by the full Board of Directors on March 12, 1999. There were no disagreements with AA on any matter of accounting principles or practices, financial statement disclosure, or auditing scope or procedure.

The Registrant retained the accounting firm of Ernst & Young, LLP ("E & Y") on March 15, 1999, to provide audit services for the year ending December 31, 1999. There have been no consultations with E & Y regarding the application of accounting principles to specific transactions, or the type of audit opinion that might be rendered.

Item 7. FINANCIAL STATEMENTS, PRO-FORMA FINANCIAL INFORMATION AND EXHIBITS

( c ) Exhibits

See Exhibit Index included herewith.

SIGNATURE

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

GENTEX CORPORATION

Date: March 19, 1999  
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By: /s/ Enoch Jen  
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Enoch C. Jen  
Vice President - Finance,  
Principal Financial and  
Accounting Officer

EXHIBIT INDEX

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EXHIBIT 16

(ARTHUR ANDERSEN LLP LETTERHEAD)

March 19, 1999

Securities and Exchange Commission  
450 Fifth Street NW  
Washington, DC 20549

Gentlemen:

We have read Item 4 of Form 8-K dated March 19, 1999, of Gentex Corporation and are in agreement with the statements contained in the first paragraph on Page 2 therein. We have no basis to agree or disagree with other statements of the registrant contained therein.

Very truly yours,

/s/ Arthur Andersen LLP