

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): April 20, 2004

Commission File Number 0-10235

GENTEX CORPORATION

(Exact name of registrant as specified in its charter)

Michigan
(State of Incorporation) 38-2030505
(I.R.S. Employer Identification No.)

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

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

1

ITEM 7. FINANCIAL STATEMENTS AND EXHIBITS

(c) Exhibits

- 99 News release issued by the registrant on April 20, 2004, with respect to financial results for the first quarter ended March 31, 2004.

ITEM 12. RESULTS OF OPERATIONS AND FINANCIAL CONDITION -- On April 20, 2004, Gentex Corporation issued a news release announcing results for the first quarter ended March 31, 2004. A copy of the news release is attached hereto as Exhibit 99.

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

SIGNATURES

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

GENTEX CORPORATION

BY: /s/ Enoch Jen

Enoch Jen
Vice President - Finance and
Chief Financial Officer

Date: April 20, 2004

2

[LOGO] GENTEX
CORPORATIONCONTACT: Connie Hamblin
(616) 772-1800

RELEASE: April 20, 2004

Gentex Reports Record Revenues And Net Income For First Quarter

ZEELAND, Michigan, April 20, 2004 -- Gentex Corporation, the Zeeland, Michigan-based manufacturer of automatic-dimming rearview mirrors and commercial fire protection products, today reported record revenues and net income for the first quarter ended March 31, 2004.

The Company achieved its all-time quarterly sales record in the first quarter of 2004 with revenues of \$129.3 million, a 12 percent increase over revenues of \$115.3 million reported in the first quarter last year. Record net income of \$29.8 million, or 38 cents per share, for the first quarter of 2004 increased by 15 percent compared with net income of \$25.9 million, or 34 cents per share, in the comparable 2003 quarter.

"We are very pleased that we posted good growth for the first quarter of 2004," said Gentex Executive Vice President Garth Deur. "The continued top-line growth was primarily due to higher mirror unit shipments and the continuing recognition in the marketplace of the auto-dimming mirror as an important automotive safety feature. That top-line sales growth translated into bottom-line earnings growth for that reason as well as continued manufacturing efficiencies and improved capacity utilization."

The newest electronic feature from Gentex is SmartBeam(TM), the intelligent high-beam headlamp control system that the Company has developed over a period of many years. General Motors and DaimlerChrysler recently showed the first vehicles to debut with the SmartBeam system at the New York Auto Show. Both the Cadillac STS and the Jeep Grand Cherokee will offer SmartBeam as an option for the 2005 model year.

"We continue to invest significant effort and dollars into the development of SmartBeam, and continue to believe that it will be a popular feature with consumers. In December 2003, J.D. Power and Associates released the results of its 2003 U.S. Automotive Emerging Technologies Study and SmartBeam ranked #1 with consumers based on the product's capabilities and estimated pricepoint," said Deur.

The Company expects its auto-dimming mirror unit shipments to increase by approximately 15 percent for all of calendar 2004, according to Deur. That rate of increase takes into account a two percent year-over-year increase in light vehicle production in North America and a two percent decline in production in Western Europe. The current full-year light vehicle production numbers forecasted by J.D. Power are 16.1 million units in North America, 16.1 million units in Western Europe and 22.9 million units in the Asia/Pacific region.

Total auto-dimming mirror unit shipments for the first quarter of 2004 increased by 18 percent to 2,982,000, compared with 2,535,000 units for the same quarter in 2003. Total automotive revenues in the first quarter of 2004 increased by 12 percent to \$123.7 million, compared with the same quarter last year.

Auto-dimming mirror unit shipments to offshore and North American customers increased by 25 percent and 11 percent, respectively, in the first quarter of 2004 compared with the first quarter of 2003. During the first quarter of 2004, light vehicle production in North America was down one percent compared with the same quarter last year. Light vehicle production declined by two percent in Western Europe and increased by 11 percent in the Asia/Pacific region, compared with the same quarter last year.

Revenues in the Company's Fire Protection Products Group increased by nine percent in the first quarter of 2004 to \$5.6 million, compared with the first quarter last year.

Certain matters discussed in this news release, including auto-dimming mirror unit shipment projections and estimates and the impact of new products, are forward-looking statements which involve certain risks and uncertainties, and are subject to change based on various market, industry and other important factors. The Company cautions investors that numerous factors (some of which are outlined in the Company's Form 10-K filed with the Securities and Exchange

Commission and other interim reports) and future events may affect the Company's actual results, and may cause those results to differ materially from those expressed in this news release. Furthermore, Gentex undertakes no obligation to update, amend, or clarify forward-looking statements whether as a result of new information, future events, or otherwise.

A conference call related to this news release will be simulcast live on the Internet beginning at 1:30 p.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. Other conference calls hosted by the Company will also be available at that site in the future.

Gentex Corporation (The Nasdaq Stock Market: GNTX) is an international company that provides high-quality products to the worldwide automotive industry and North American fire protection market. The Company develops, manufactures and markets proprietary electro-optic products, including interior and exterior electrochromic, automatic-dimming Night Vision Safety(TM) (NVS(R)) automotive rearview mirrors that dim in proportion to the amount of headlight glare from trailing vehicle headlamps, and an extensive line of fire protection products for commercial applications.

Gentex was the first company in the world to successfully develop and produce a commercial electrochromic mirror for the motor vehicle industry. The Company is the leading supplier of these mirrors to the worldwide automotive industry. Gentex OEM customers include Acura, Audi, Bentley, BMW, DaimlerChrysler, Fiat, Ford, General Motors, Honda, Hyundai, Infiniti, Isuzu, Kia Motors, Land Rover, Lexus, Mazda, Mitsubishi, Nissan, Opel, PSA, Renault Samsung, MG Rover, Rolls Royce, SsangYong Motors, Toyota, Volkswagen and Volvo Car Corporation. Gentex accessory customers include Gulf States Toyota Distributors, Mito Corporation, Southeast Toyota Distributors, Subaru Distributors NE and Toyota Motor Sales USA.

Founded in 1974, Gentex operates out of four facilities in Zeeland, Michigan; an automotive sales office in Livonia, Michigan; automotive sales and engineering subsidiaries in Germany, Japan, the United Kingdom and France; and four regional U.S. sales offices for the Fire Protection Products Group. The Company is recognized for its quality products, its application of world class manufacturing principles, for its commitment to developing and maintaining a highly skilled workforce, and for encouraging employee ownership of the Company's stock.

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GENTEX CORPORATION AND SUBSIDIARIES
CONDENSED CONSOLIDATED STATEMENTS OF INCOME

	(unaudited) Three Months Ended March 31,	
	2004	2003
Net Sales	\$ 129,327,548	\$ 115,308,564
Costs and Expenses		
Cost of Goods Sold	74,443,276	67,192,569
Engineering, Research & Development	7,443,288	6,207,736
Selling, General & Administrative	6,745,121	5,526,676
Other Expense (Income)	(3,474,612)	(2,000,955)
Total Costs and Expenses	85,157,073	76,926,026
Income Before Provision for Income Taxes	44,170,475	38,382,538
Provision for Income Taxes	14,355,000	12,474,000
Net Income	\$ 29,815,475	\$ 25,908,538
Earnings Per Share		
Basic	\$0.39	\$0.34
Diluted	\$0.38	\$0.34
Cash Dividends Declared per Share	\$0.15	\$0.00

CONDENSED CONSOLIDATED BALANCE SHEETS

	(unaudited) March 31, 2004		Dec. 31, 2003
ASSETS			
Cash and Short-Term Investments	\$452,739,976	\$393,606,656	
Other Current Assets	102,343,037	91,742,675	
Total Current Assets	555,083,013	485,349,331	
Plant and Equipment - Net	127,759,195	126,806,882	
Long-Term Investments and Other Assets	123,589,949	150,373,553	
Total Assets	\$806,432,157	\$762,529,766	
LIABILITIES AND SHAREHOLDERS' INVESTMENT			
Current Liabilities	\$ 67,733,999	\$ 50,480,480	
Long-Term Debt	0	0	
Deferred Income Taxes	19,161,672	18,405,955	
Shareholders' Investment	719,536,486	693,643,331	
Total Liabilities & Shareholders' Investment	\$806,432,157	\$762,529,766	

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CORPORATION

AUTO-DIMMING MIRROR UNIT SHIPMENTS
(Thousands)

	1st Quarter ended March 31,		% Change
	2004	2003	
Domestic Interior	1,070	955	12%
Domestic Exterior	462	424	9%
Total Domestic Units	1,533	1,379	11%
Offshore Interior	1,066	802	33%
Offshore Exterior	383	354	8%
Total Offshore Units	1,450	1,156	25%
Total Interior Mirrors	2,137	1,757	22%
Total Exterior Mirrors	846	778	9%
Total Mirror Units	2,982	2,535	18%

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

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