

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 23, 2007

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.)

**600 North Centennial Street
Zeeland, Michigan**

(Address of principal executive offices)

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 (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 July 23, 2007, Gentex Corporation issued a news release announcing financial results for the second quarter ended June 30, 2007. 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 July 23, 2007.

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 23, 2007

GENTEX CORPORATION
(Registrant)

By: /s/ Steven A. Dykman
Steven A. Dykman
Vice President – Finance and Chief Financial Officer

EXHIBIT INDEX

99.1 News Release Dated July 23, 2007.



CONTACT: Connie Hamblin
(616) 772-1800

RELEASE: July 23, 2007

**GENTEX REPORTS RECORD SECOND QUARTER RESULTS;
COMPANY SHIPS 100 MILLIONTH MIRROR IN THE SECOND QUARTER**

ZEELAND, Michigan, July 23, 2007 -- Gentex Corporation, the Zeeland, Michigan-based manufacturer of automatic-dimming rearview mirrors and commercial fire protection products, today reported record financial results for the second quarter and six-month periods ended June 30, 2007. The Company also announced that it reached a milestone in the second quarter of 2007 by shipping its 100 millionth auto-dimming mirror unit. Approximately 30 million of those units were exterior auto-dimming mirrors.

The Company's net sales increased by 15 percent from \$142.4 million in the second quarter of 2006 to a record \$163.5 million in the second quarter of 2007. Current second quarter net income increased by 14 percent to \$31.0 million compared with \$27.2 million in the second quarter last year. Earnings per diluted share increased by 20 percent to 22 cents in the second quarter of 2007 compared with 18 cents in the second quarter of 2006.

For the first six months of 2007, net sales increased by 14 percent to \$320.7 million compared with \$281.4 million in the first six months of 2006. Net income for the first six months of 2007 increased by 13 percent to \$60.5 million compared with \$53.6 million in the first six months of 2006. Earnings per diluted share increased by 21 percent to 42 cents for the first six months of 2007 compared with 35 cents for the same period in calendar 2006.

During the second quarter of 2007, the Company's quarterly financial results were negatively impacted by approximately \$1.4 million (pre-tax) in expenses related to litigation between the Company and K.W. Muth and Muth Mirror Systems LLC. The litigation, as previously announced, relates to exterior mirrors with turn signal indicators. The trial is currently taking place in Wisconsin.

"We are pleased that our growth trend continued in the second quarter," said Gentex Chairman and Chief Executive Officer Fred Bauer. "Mirror unit shipments for the second quarter of 2007 increased by 14 percent, but automotive revenues increased by 16 percent due to a richer mix of European mirror products shipped during the quarter. For the current quarter, unit shipments in North America increased by six percent. Increased penetration at certain of our European and Asian automotive customers was the primary factor in achieving a 21 percent increase in our offshore unit shipments."

Gentex Senior Vice President Enoch Jen said that the Company continues to make good progress in its manufacturing yields, and provided certain guidance for the third quarter and calendar year 2007.

"For the third quarter of 2007, we now expect that our mirror unit shipments and revenues will increase by approximately 10-15 percent over the same prior-year period, based on the current forecast for product mix. For the balance of 2007, we now also expect percentage increases similar to those expected for the third quarter for both unit shipments and revenues."

Jen also said that given the current forecast of double-digit growth for the third quarter and remainder of the year, the Company now should have a greater ability to leverage its fixed overhead costs and expects to achieve gross margins that will be similar to the second quarter of 2007 gross margin. However, he also said that it's important to note that the third quarter is always a difficult quarter to forecast, due to customer plant summer shutdowns and model year product changeover. In addition, in the third quarter of 2007, there are additional uncertainties, including vehicle production and sales rates at the domestic automakers in North America as well as the upcoming United Auto Workers contract negotiations.

Jen said that the Company's current third quarter 2007 forecast is based on CSM's mid-July forecast for light vehicle production of 3.6 million units for North America, 4.7 million units for Europe and 3.5 million units for Japan and Korea. The Company's current calendar year 2007 forecast is based on CSM's 2007 calendar year projection of 15.2 million units for North America, 21.3 million units for Europe and 14.6 million units for Japan and Korea.

Total auto-dimming mirror unit shipments in the second quarter of 2007 were approximately 3.9 million, a 14 percent increase over the same period last year. Auto-dimming mirror unit shipments increased by 13 percent to 7.7 million for the first six months of 2007, compared with the same prior-year period.

Auto-dimming mirror unit shipments to customers in North America increased by six percent to approximately 1.7 million in the second quarter of 2007 compared with the same quarter last year. North American light vehicle production was down two percent in the second quarter of 2007 compared with the same period in 2006. For the first six months of 2007, auto-dimming mirror unit shipments to customers in North America increased by five percent to approximately 3.3 million compared with the same period last year. North American light vehicle production declined by three percent for the first six months of 2007 compared with the same period in 2006.

Unit shipments to offshore customers increased by 21 percent to approximately 2.2 million in the second quarter of 2007 compared with the same period in 2006. Light vehicle production in Europe, and Japan and Korea, increased by three percent in the second quarter, compared with the same prior year periods. Automotive revenues increased by 16 percent to \$157.2 million in the second quarter of 2007 compared with the same period last year, and increased by 14 percent to \$308.3 million for the first six months of 2007. Fire Protection revenues decreased by one percent to \$6.3 million for the second quarter of 2007 compared with the second quarter of 2006, and increased by two percent to \$12.4 million for the first six months of 2007, compared with the same period in 2006.

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 Statement of Financial Accounting Standards No. 123(R), "Share-Based Payment" [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 historical performance (especially prior periods where this non-cash charge was not included). 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 and revenue 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 automotive production worldwide, the maintenance of the Company's relative market share, competitive pricing pressures, currency fluctuations, the financial strength of the Company's customers, supply chain disruptions, potential sale of OEM business segments or suppliers, the mix of products purchased by customers, the ability to continue to make product innovations, the success of certain newer products (e.g. SmartBeam®, Z-Nav® and Rear Camera Display Mirror), 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 10:30 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 (The Nasdaq Global Select 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

| | (unaudited) | | | |
|--|----------------------|----------------------|----------------------|----------------------|
| | Three Months Ended | | Six Months Ended | |
| | June 30, | | June 30, | |
| | 2007 | 2006 | 2007 | 2006 |
| Net Sales | \$ 163,479,812 | \$ 142,391,231 | \$ 320,685,794 | \$ 281,411,824 |
| Costs and Expenses | | | | |
| Cost of Goods Sold | 105,782,966 | 91,494,753 | 208,410,186 | 182,282,638 |
| Engineering, Research & Development | 12,446,469 | 9,962,629 | 24,722,131 | 20,121,797 |
| Selling, General & Administrative | 8,732,630 | 7,512,959 | 17,099,201 | 15,304,027 |
| Other Expense (Income) | (8,447,283) | (6,678,259) | (17,981,306) | (14,666,670) |
| Total Costs and Expenses | 118,514,782 | 102,292,082 | 232,250,212 | 203,041,792 |
| Income Before Provision for Income Taxes | 44,965,030 | 40,099,149 | 88,435,582 | 78,370,032 |
| Provision for Income Taxes | 14,008,923 | 12,863,099 | 27,981,766 | 24,762,925 |
| Net Income | \$ 30,956,107 | \$ 27,236,050 | \$ 60,453,816 | \$ 53,607,107 |
| Earnings Per Share | | | | |
| Basic | \$ 0.22 | \$ 0.18 | \$ 0.42 | \$ 0.35 |
| Diluted | \$ 0.22 | \$ 0.18 | \$ 0.42 | \$ 0.35 |
| Weighted Average Shares: | | | | |
| Basic | 142,543,923 | 150,592,680 | 142,356,126 | 152,402,407 |
| Diluted | 143,477,655 | 151,044,639 | 143,047,008 | 153,176,602 |
| Cash Dividends Declared per Share | \$ 0.095 | \$ 0.090 | \$ 0.19 | \$ 0.18 |

CONDENSED CONSOLIDATED BALANCE SHEETS

| | (unaudited) | |
|---|-----------------------|-----------------------|
| | June 30, 2007 | Dec 31, 2006 |
| ASSETS | | |
| Cash and Short-Term Investments | \$ 364,684,039 | \$ 328,227,710 |
| Other Current Assets | 131,040,411 | 118,650,384 |
| Total Current Assets | 495,724,450 | 446,878,094 |
| Plant and Equipment - Net | 191,969,821 | 184,134,373 |
| Long-Term Investments and Other Assets | 164,824,106 | 154,015,933 |
| Total Assets | \$ 852,518,377 | \$ 785,028,400 |
| LIABILITIES AND SHAREHOLDERS' INVESTMENT | | |
| Current Liabilities | \$ 65,266,670 | \$ 57,362,978 |
| Long-Term Debt | 0 | 0 |
| Deferred Income Taxes | 26,079,464 | 24,971,133 |
| Shareholders' Investment | 761,172,243 | 702,694,289 |
| Total Liabilities & Shareholders' Investment | \$ 852,518,377 | \$ 785,028,400 |

GENTEX CORPORATION

AUTO-DIMMING MIRROR UNIT SHIPMENTS (Thousands)

| | Second Quarter Ended June 30, | | | Six Months Ended June 30, | | |
|-----------------------------|----------------------------------|--------------|------------|------------------------------|--------------|------------|
| | 2007 | 2006 | % Change | 2007 | 2006 | % Change |
| Domestic Interior | 1,249 | 1,124 | 11% | 2,426 | 2,229 | 9% |
| Domestic Exterior | 455 | 488 | -7% | 918 | 966 | -5% |
| <i>Total Domestic Units</i> | <i>1,704</i> | <i>1,612</i> | <i>6%</i> | <i>3,344</i> | <i>3,195</i> | <i>5%</i> |
| Foreign Interior | 1,557 | 1,293 | 20% | 3,060 | 2,560 | 20% |
| Foreign Exterior | 613 | 503 | 22% | 1,249 | 1,046 | 19% |
| <i>Total Foreign Units</i> | <i>2,170</i> | <i>1,796</i> | <i>21%</i> | <i>4,309</i> | <i>3,605</i> | <i>20%</i> |
| Total Interior Mirrors | 2,806 | 2,417 | 16% | 5,486 | 4,789 | 15% |
| Total Exterior Mirrors | 1,068 | 991 | 8% | 2,166 | 2,011 | 8% |
| <i>Total Mirror Units</i> | <i>3,874</i> | <i>3,408</i> | <i>14%</i> | <i>7,653</i> | <i>6,800</i> | <i>13%</i> |

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

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

| | Three Months Ended June 30, 2007 | | | Three Months Ended June 30, 2006 | | | GAAP 2007 vs. 2006 % Change | Non-GAAP 2007 vs. 2006 % Change |
|--|----------------------------------|----------------------------|--|----------------------------------|----------------------------|--|--------------------------------------|--|
| | GAAP | Stock Option Expense | (Non-GAAP Excluding Stock Option Expense) | GAAP | Stock Option Expense | (Non-GAAP Excluding Stock Option Expense) | | |
| Net Sales | \$ 163,479,812 | \$ 0 | \$ 163,479,812 | \$ 142,391,231 | \$ 0 | \$ 142,391,231 | 14.8% | 14.8% |
| Costs and Expenses | | | | | | | | |
| Cost of Goods Sold | 105,782,966 | (555,221) | 105,227,745 | 91,494,753 | (575,107) | 90,919,646 | 15.6% | 15.7% |
| Engineering, Research & Development | 12,446,469 | (612,372) | 11,834,097 | 9,962,629 | (619,071) | 9,343,558 | 24.9% | 26.7% |
| Selling, General & Administrative | 8,732,630 | (590,206) | 8,142,424 | 7,512,959 | (555,617) | 6,957,342 | 16.2% | 17.0% |
| Other Expense (Income) | (8,447,283) | 0 | (8,447,283) | (6,678,259) | 0 | (6,678,259) | 26.5% | 26.5% |
| Total Costs and Expenses | 118,514,782 | (1,757,799) | 116,756,983 | 102,292,082 | (1,749,795) | 100,542,287 | 15.9% | 16.1% |
| Income Before Provision for Income Taxes | 44,965,030 | 1,757,799 | 46,722,829 | 40,099,149 | 1,749,795 | 41,848,944 | 12.1% | 11.6% |
| Provision for Income Taxes | 14,008,923 | 1,409,077 | 15,418,000 | 12,863,099 | 424,901 | 13,288,000 | 8.9% | 16.0% |
| Net Income | \$ 30,956,107 | \$ 348,722 | \$ 31,304,829 | \$ 27,236,050 | \$ 1,324,894 | \$ 28,560,944 | 13.7% | 9.6% |
| Six Months Ended June 30, 2007 | | | | | | | | |
| | Six Months Ended June 30, 2007 | | | Six Months Ended June 30, 2006 | | | GAAP 2007 vs. 2006 % Change | Non-GAAP 2007 vs. 2006 % Change |
| | GAAP | Stock Option Expense | (Non-GAAP Excluding Stock Option Expense) | GAAP | Stock Option Expense | (Non-GAAP Excluding Stock Option Expense) | | |
| Net Sales | \$ 320,685,794 | \$ 0 | \$ 320,685,794 | \$ 281,411,824 | \$ 0 | \$ 281,411,824 | 14.0% | 14.0% |
| Costs and Expenses | | | | | | | | |
| Cost of Goods Sold | 208,410,186 | (1,174,418) | 207,235,768 | 182,282,638 | (1,117,361) | 181,165,277 | 14.3% | 14.4% |
| Engineering, Research & Development | 24,722,131 | (1,275,561) | 23,446,570 | 20,121,797 | (1,276,781) | 18,845,016 | 22.9% | 24.4% |
| Selling, General & Administrative | 17,099,201 | (1,101,787) | 15,997,414 | 15,304,027 | (1,075,748) | 14,228,279 | 11.7% | 12.4% |
| Other Expense (Income) | (17,981,306) | 0 | (17,981,306) | (14,666,670) | 0 | (14,666,670) | 22.6% | 22.6% |
| Total Costs and Expenses | 232,250,212 | (3,551,766) | 228,698,446 | 203,041,792 | (3,469,890) | 199,571,902 | 14.4% | 14.6% |
| Income Before Provision for Income Taxes | 88,435,582 | 3,551,766 | 91,987,348 | 78,370,032 | 3,469,890 | 81,839,922 | 12.8% | 12.4% |
| Provision for Income Taxes | 27,981,766 | 2,386,234 | 30,368,000 | 24,762,925 | 1,222,075 | 25,985,000 | 13.0% | 16.9% |
| Net Income | \$ 60,453,816 | \$ 1,165,532 | \$ 61,619,348 | \$ 53,607,107 | \$ 2,247,815 | \$ 55,854,922 | 12.8% | 10.3% |