

DIVISION OF CORPORATION FINANCE

Mail Stop 3030

December 15, 2015

<u>Via E-mail</u> Michael J. Farrell Chief Executive Officer ResMed Inc. 9001 Spectrum Center Blvd. San Diego, CA 92123

> Re: ResMed Inc. Form 10-K for the fiscal year ended June 30, 2015 Filed August 7, 2015 File No. 001-15317

Dear Mr. Farrell:

We have completed our review of your filing. We remind you that our comments or changes to disclosure in response to our comments do not foreclose the Commission from taking any action with respect to the company or the filing and the company may not assert staff comments as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States. We urge all persons who are responsible for the accuracy and adequacy of the disclosure in the filing to be certain that the filing includes the information the Securities Exchange Act of 1934 and all applicable rules require.

UNITED STATES SECURITIES AND EXCHANGE COMMISSION WASHINGTON, D.C. 20549

Sincerely,

/s/ Amanda Ravitz

Amanda Ravitz Assistant Director Office of Electronics and Machinery