



DIVISION OF  
CORPORATION FINANCE

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

April 16, 2021

Brett Sandercock  
Chief Financial Officer  
ResMed Inc.  
9001 Spectrum Center Blvd.  
San Diego, CA 92123

**Re: ResMed Inc.**  
**Form 10-K for the Fiscal Year Ended June 30, 2020**  
**File No. 001-15317**  
**Filed August 13, 2020**

Dear Mr. Sandercock:

We have completed our review of your filings. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Sincerely,

Division of Corporation Finance  
Office of Life Sciences