



DIVISION OF
CORPORATION FINANCE

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

Mail Stop 6010

June 17, 2008

Mr. Brett Sandercock
Chief Financial Officer
Resmed, Inc.
14040 Danielson St.
Poway CA 92064-6857

**RE: Resmed, Inc.
Form 10-K for the fiscal year ended June 30, 2007
File No. 1-15317**

Dear Mr. Sandercock:

We have completed our review of your Form 10-K and related filings and have no further comments at this time.

Sincerely,

Kevin L. Vaughn
Branch Chief