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SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, DC 20549

Form 8-K/A

Current Report

Pursuant to Section 13 or 15(d) of the Securities Exchange Act of 1934

February 16, 2001
Date of Report (Date of earliest event reported)

ResMed Inc
(Exact name of registrant as specified in its charter)

Delaware
(State or other jurisdiction of incorporation)

0-26038
(Commission File Number)

98-0152841
(IRS Employer Identification No)

14040 Danielson Street, Poway CA
(Address of principal executive offices)

92064-6857
(Zip Code)

(858) 746 2400
Registrant's Telephone number, including area code

Not Applicable
(Former name or former address, if changed since last report)

- - - - -

The undersigned registrant hereby amends item 7 on its current report on Form 8-K dated March 2, 2001 as set out below:

- - - - -

Item 7 FINANCIAL STATEMENTS, UNAUDITED CONDENSED CONSOLIDATED PRO FORMA
FINANCIAL STATEMENTS AND EXHIBITS

A. FINANCIAL STATEMENTS OF BUSINESS ACQUIRED

Independent auditors' report dated April 12, 2001.

Audited Consolidated Balance Sheets of MAP Medizin - Technologie GmbH for the years ended December 31, 2000 and December 31, 1999.

Audited Consolidated Statements of Income for the years ended December 31, 2000 and 1999.

Audited Consolidated Statements of Stockholders' Equity for the years ended December 31, 2000 and 1999.

Audited Consolidated Statements of Cash Flows for the years ended December 31, 2000 and 1999.

Notes to the Consolidated Financial Statements.

B. PRO FORMA CONDENSED CONSOLIDATED FINANCIAL STATEMENTS

Unaudited Pro Forma Condensed Consolidated Financial Statements of ResMed Inc as of December 31, 2000 for the year ended June 30, 2000, and six months ended December 31, 2000, respectively.

C. EXHIBITS

- 2.1 Purchase Agreement dated February 16, 2001 between MAP Medizin -
Technologie GmbH and ResMed Beteiligungs GmbH, a fully owned
subsidiary of ResMed Inc. (1)
- 23.1 Consent of Haarmann, Hemmelrath & Partner.
- 99.3 Press Release, dated February 19, 2001, issued by ResMed, Inc. (1)

(1) Previously filed.

SIGNATURES

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 hereunto duly authorized.

Date: April 30, 2001

ResMed Inc

/s/ ADRIAN M SMITH

Vice President Finance and Chief Financial Officer

HAARMANN, HEMMELRATH & PARTNER GMBH

Report of Independent Accountants

We have audited the accompanying consolidated balance sheets as of December 31,
2000 and 1999, the related statements of income for the fiscal years 2000 and
1999, the statements of stockholders' equity for the fiscal years 2000 and 1999
as well as the statements of cash flows for the fiscal years 2000 and 1999 of
MAP Medizin-Technologie GmbH, Martinsried. Those consolidated financial
statements are the responsibility of the management of the Company. Our
responsibility is to express an opinion on the consolidated financial statements
based on our audit.

We conducted our audit in accordance with generally accepted auditing standards.
Those standards require that we plan and perform the audit to obtain reasonable
assurance about whether the consolidated financial statements are free of
material misstatement. An audit includes examining, on a test basis, evidence
supporting the amounts in the consolidated financial statements. An audit also
includes assessing the accounting principles used and significant estimates made
by the management, as well as evaluating the overall financial statement
presentation. We believe that our audit provides a reasonable basis for our
opinion.

In our opinion, the consolidated financial statements referred to above present
fairly, in all material respects, the consolidated financial position of MAP
Medizin-Technologie GmbH, Martinsried, as of December 31, 2000 and 1999 and the
results of its operations and cash flows for the fiscal years 2000 and 1999 in
conformity with generally accepted accounting principles in the US.

Munich, April 12, 2001

Haarmann, Hemmelrath & Partner GmbH
Wirtschaftsprüfungsgesellschaft
Steuerberatungsgesellschaft

/s/ ZELGER WIRTSCHAFTSPRUFER

Zelger Wirtschaftsprüfer

/s/ EICHLER WIRTSCHAFTSPRUFER

Eichler Wirtschaftsprüfer

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MAP Medizin-Technologie GmbH
Consolidated Balance Sheets
December 31, 2000 and 1999
(in thousands)

<TABLE>
<CAPTION>

Note December 31,

December 31,

2000

1999

DM

DM

<S>

<C>

<C>

<C>

ASSETS

Current assets:

Cash and cash equivalents

540

288

Accounts receivable, net of allowance for doubtful accounts of
DM295 and DM228 at December 31, 2000 and 1999, respectively

4

6,056

5,042

Inventories, net

5

17,336

12,361

Prepaid expenses and other current assets

6

1,856

1,071

Total Current assets

25,788

18,762

Goodwill, net of accumulated amortization of DM 7,740 and DM 4,481 at
December 31, 2000 and 1999, respectively

8

57,446

60,705

Patents, net of accumulated amortization of DM 11 and nil at December 31, 2000
and 1999, respectively

8

203

106

Property, Plant and Equipment, net of accumulated depreciation of
DM 3,274 and DM 2,126 at December 31, 2000 and 1999, respectively

9

3,548

3,737

Other Non Current Assets

50

50

Total Non Current Assets

61,247

64,598

Total Assets

87,035

83,360

LIABILITIES AND STOCKHOLDERS' EQUITY

Current Liabilities:

Bank overdraft

10

2,707

1,911

Bank borrowings

10

15,610

11,210

Accounts payable

3,222

2,238

Income taxes payable

1,889

418

Accrued expenses

11

12,330

9,171

Deferred tax liability

7

1,246

2,274

Shareholders' Loans

1,025

1,000

Total Current Liabilities

38,029

28,222

Non-current Liabilities:

Bank borrowings

10

12,307

20,790

Other non-current liabilities

12

427

-

Total Non-current Liabilities

12,734

20,790

Stockholders' Equity	
Common stock	100
100	
Additional paid-in-capital	34,464
34,464	
Retained earnings (losses)	1,707
(216)	
Accumulated other comprehensive income	1
-	

Total Stockholders' Equity	36,272
34,348	

Total Liabilities and Stockholders' Equity	87,035
83,360	

=====
</TABLE>

See accompanying notes to the consolidated financial statements.

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MAP Medizin-Technologie GmbH
Consolidated Statements of Income
December 31, 2000 and 1999
(in thousands)

<TABLE>
<CAPTION>

December 31,	Note	December 31,
1999		2000
DM		DM
-----		-----
<S>	<C>	<C>
Net revenue		52,302
47,024		
Cost of sales		(22,444)
(17,366)		
-----		-----
Gross Profit		29,858
29,658		
-----		-----
Operating expenses:		
Selling, general and administrative		(23,542)
(23,526)		
Research and development		(3,836)
(3,518)		
-----		-----
Total operating expenses		(27,378)
(27,044)		
-----		-----
Income from operations		2,480
2,614		
Other income (expenses)		
Interest expense, net		(2,241)
(1,782)		
-----		-----
Income before Income Taxes		239
832		
-----		-----
Income taxes	7	1,684
(2,651)		
-----		-----
Net Income/ (loss)		1,923
(1,819)		

</TABLE>

See accompanying notes to the consolidated financial statements.

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MAP Medizin-Technologie GmbH
Consolidated Statements of Stockholders' Equity
(in thousands)

	Common Stock	Additional Paid-in capital	Retained Earnings (losses)	Accumulated other Comprehensive Income (loss)	Total Stockholders' Equity
	DM	DM	DM	DM	DM
Comprehensive Income					
DM					
<S> <C>	<C>	<C>	<C>	<C>	<C>
Balances as of January 1, 1999 1,603	100	34,464	1,603	-	36,167
Net Loss (1,819)	--	--	(1,819)		(1,819)
Foreign currency translation adjustments				--	--
Balances as of December 31, 1999 (216)	100	34,464	(216)	--	34,348
Net Income 1,923	--	--	1,923		1,923
Foreign currency translation adjustments				1	1
Balances as of December 31, 2000 1,708	100	34,464	1,707	1	36,272

</TABLE>

See accompanying notes to the consolidated financial statements.

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MAP Medizin-Technologie GmbH
Consolidated Statements of Cash Flows
December 31, 2000 and 1999
(in thousands)

	December 31, 2000 DM	December 31, 1999 DM
<S> <C>	<C>	<C>
Cash Flows from Operating Activities		
Net Income (Loss)	1,923	(1,819)
Adjustments to reconcile Net Income (Loss) to Net Cash provided by Operating Activities:		
Depreciation and amortization	1,353	1,103
Goodwill amortization	3,259	3,259
Deferred income taxes	(1,028)	786
Changes in operating assets and liabilities:		
Accounts receivable, net	(1,014)	(1,342)
Inventories	(4,975)	(2,935)
Prepaid expenses and other current assets	(785)	(193)

Accounts payable and accrued expenses	4,021	3,033
Income taxes payable	1,471	757
	-----	-----
Net cash provided by operating activities	4,225	2,649
	-----	-----
Cash Flows Used in Investing Activities:		
Purchases of intangible assets	(108)	(106)
Purchases of property, plant and equipment	(1,606)	(3,920)
Proceeds from sale of property, plant and equipment	454	2
	-----	-----
Net cash used in investing activities	(1,260)	(4,024)
	-----	-----
Cash Flows Used in Financing Activities:		
Proceeds from bank borrowings	4,400	4,010
Repayment of bank borrowings	(8,483)	(8,010)
Proceeds from bank overdraft	796	1,538
Shareholders' loans	25	0
Proceeds from capital lease	550	0
	-----	-----
Net cash used in financing activities	(2,712)	(2,462)
	-----	-----
Effect of exchange rate changes on cash	(1)	(1)
	-----	-----
Net increase/(decrease) in cash and cash equivalents	252	(3,838)
	-----	-----
Cash and cash equivalents at beginning of period	288	4,126
	-----	-----
Cash and cash equivalents at end of period	540	288
	=====	=====
Supplemental disclosure of cash flow information:		
Income taxes paid	633	5
Interest paid	1,853	1,761
	=====	=====

</TABLE>

See accompanying notes to the consolidated financial statements.

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MAP Medizin-Technologie GmbH and Subsidiaries
Notes to the Consolidated Financial Statements
December 31, 2000 and 1999

1. Organization and Basis of Presentation

MAP Medizin-Technologie GmbH (in the following "MAP GmbH" or "Company") is a company formed under the German Company Law for limited liability companies as of July 10, 1998 and has its seat in Martinsried/Germany. MAP GmbH is the holding company for MAP Medizintechnik für Arzt und Patient GmbH & Co. KG, Martinsried/Germany. MAP Medizintechnik für Arzt und Patient GmbH & Co, Martinsried/Germany, designs, manufacturers and markets devices for the evaluation and treatment of sleep disordered breathing ("SDB"), primarily obstructive sleep apnea. Furthermore, MAP GmbH is the holding company for distribution and sales companies in France, Switzerland, Austria and The Netherlands.

2. Summary of Significant Accounting Principles

A. Consolidation

The consolidated financial statements include the accounts of the Company and all of its wholly owned subsidiaries. All significant intercompany transactions and balances have been eliminated in consolidation.

B. Revenue Recognition

Revenue on product sales is recorded at the time of shipment. Service revenue received in advance from service contracts is initially capitalized and progressively recognized as revenue over the life of the service contract.

C. Inventories

Inventories, including work-in-process, are valued at the lower of cost or market. Cost is determined primarily on the basis of weighted average cost. Market value is the selling price in ordinary course of business, less the costs of completion, marketing and distribution.

D. Patents

The registration costs for new patents are capitalized and amortized over the estimated useful life of the patent, generally 10 years. In the event of a patent being superseded, the unamortized costs are written off immediately.

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MAP Medizin-Technologie GmbH and Subsidiaries
Notes to the Consolidated Financial Statements
December 31, 2000 and 1999

2. Summary of Significant Accounting Principles (Continued)

E. Goodwill

Goodwill arising from business acquisitions is amortized on a straight line basis over a period of 20 years. The Company carries goodwill at cost net of accumulated amortization. The Company reviews its goodwill carrying value when events indicate that an impairment may have occurred in goodwill. If, based on the undiscounted cash flows, management determines goodwill is not recoverable, goodwill is written down to its discounted cash flow value and the amortization period is reassessed. Amortization expense of goodwill was DM 3,259,000 and DM 3,259,000 for the year's end December 31, 2000 and 1999, respectively.

F. Property, Plant and Equipment

Property, plant and equipment is recorded at cost of acquisition and/or production and is amortized over the expected useful life. Depreciation is computed using the following methods and over the following useful lives:

Balance Sheet Item -----	Method of Depreciation -----	Period of Depreciation -----
Computer equipment	straight-line	3 to 5 years
Fixtures and Office Equipment	straight-line	2 to 10 years

Maintenance and repairs are charged to expense as incurred.

G. Warranty

Estimated future warranty obligations related to certain products are provided by charges to operations in the period in which the related revenue is recognized.

H. Income Taxes

The Company accounts for income taxes under the asset and liability method. Deferred tax assets and liabilities are recognized for the future tax consequences attributable to differences between the financial statement carrying amounts of existing assets and liabilities and their respective tax basis. Deferred tax assets and liabilities are measured using enacted tax rates expected to apply to taxable income in the years in which those temporary differences are expected to be recovered or settled.

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MAP Medizin-Technologie GmbH and Subsidiaries
Notes to the Consolidated Financial Statements
December 31, 2000 and 1999

2. Summary of Significant Accounting Principles (Continued)

I. Foreign Currency

The financial statements drawn up in foreign currencies are translated into German Marks (DM). Assets and liabilities of foreign subsidiaries, whose functional currencies are not DM, are translated into DM at the exchange rate as of the balance sheet date, and revenue

and expense transactions are translated at the average rates for the year. Cumulative translation adjustments are recognized as part of comprehensive income and are included in accumulated other comprehensive income/(loss) in the consolidated balance sheet until such time as the subsidiary is sold or substantially or completely liquidated.

J. Research and Development

All research and development costs are expensed in the period incurred.

K. Financial Instruments

The carrying value of financial instruments, such as of cash and cash equivalents, accounts receivable and accounts payable approximate their fair value because of their short-term nature. The Company does not hold or issue financial instruments for trading purposes.

The fair value of financial instruments is defined as the amount at which the instruments could be exchanged in a current transaction between willing parties.

L. Impairment of Long-Lived Assets

The Company periodically evaluates the carrying value of long-lived assets to be held and used, including certain identifiable intangible assets, when events and circumstances indicate that the carrying amount of an asset may not be recoverable. Recoverability of assets to be held and used is measured by a comparison of the carrying amount of an asset to future net cash flows expected to be generated by the asset. If such assets are considered to be impaired, the impairment to be recognized is measured by the amount by which the carrying amount of the asset exceeds the fair value of the asset. Assets to be disposed are reported at the lower of the carrying amount or fair value less cost to sell.

M. Cash and Cash equivalents

Cash equivalents, including certificates of deposit and other highly liquid investments are stated at cost, which approximates market. Investments with original maturities of 90 days or less are considered cash equivalents for the purposes of the consolidated statements of cash flows.

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MAP Medizin-Technologie GmbH and Subsidiaries
Notes to the Consolidated Financial Statements
December 31, 2000 and 1999

3. Business Acquisitions

Acquisition of MAP Medizintechnik fur Arzt und Patient GmbH & Co. KG, Martinsried/Germany

By way of agreement dated August 14, 1998, the Company acquired with immediate effect all shareholdings in MAP Medizintechnik fur Arzt und Patient GmbH & Co. KG, Martinsried/Germany, at a price of DM 65,077,000.

	TDM
Fair value of assets acquired	(109)
Goodwill on acquisition	65,186
Consideration	65,077

The excess of the purchase price over fair value of the net identifiable assets acquired is allocated to goodwill and is amortized on a straight line basis over twenty years.

4. Trade Accounts receivables

Dec 31, 2000

Dec 31, 1999

	TDM	TDM
Trade receivables	6,351	5,270
Less allowance for doubtful accounts	(295)	(228)
	6,056	5,042

5. Inventories

Inventories, net were comprised of the following as of December 31, 2000 and 1999:

	Dec 31, 2000 TDM	Dec 31, 1999 TDM
Raw materials and supplies	2,758	2,040
Work in progress	88	902
Finished goods	14,490	9,419
	17,336	12,361

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MAP Medizin-Technologie GmbH and Subsidiaries
Notes to the Consolidated Financial Statements
December 31, 2000 and 1999

6. Prepaid Expenses and Other Current Assets

	Dec 31, 2000 TDM	Dec 31, 1999 TDM
Receivable from shareholders'	184	184
Other receivables	638	--
Prepaid expenses	199	120
Prepayments	94	--
Other	741	767
	1,856	1,071

7. Income taxes

The provision for income taxes is presented below:

	2000 TDM	1999 TDM
Current income taxes	695	(2,130)
Deferred income taxes	989	(521)
Total income taxes	1,684	(2,651)

The provision for income taxes differs from the amount of income tax computed by applying the applicable income tax rates mentioned above to pretax income as a result of the following (in thousands):

	2000 TDM	1999 TDM
Computed "expected" tax expenses	(127)	(441)
Reconciliation to provision for income taxes:		
Effect of changes in German tax rates on deferred tax balances	492	--
Tax effect of non deductible goodwill	(671)	(671)
Tax effect of intercompany writedown	3,686	--
Change in valuation allowance	(1,162)	(1,094)
Effect of non German tax rates	(482)	(411)
Other	(52)	(34)
	1,684	(2,651)

On January 1, 2001, the German Federal tax rate was reduced such that the Company's effective tax rate on its German income reduced from 53% to 38%.

The tax effects of temporary differences that give rise to significant portions of the deferred tax assets and deferred tax liabilities are comprised of the following at December 31, 2000 and 1999:

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MAP Medizin-Technologie GmbH and Subsidiaries
Notes to the Consolidated Financial Statements
December 31, 2000 and 1999

7. Income taxes (Continued)

	Dec 31, 2000 TDM	Dec 31, 1999 TDM
Deferred tax assets:		
R&D software	214	--
Intercompany profit in inventory	277	280
Net operating losses carried forward	4,037	1,760
	4,528	2,040
Less valuation allowance	(2,256)	(1,094)
Net deferred tax asset	2,272	946
Deferred tax liabilities:		
Patents	(77)	(57)
Accelerated goodwill tax deduction	(3,364)	(3,163)
Other	(77)	-
	(3,518)	(3,220)
Net deferred tax liability	(1,246)	(2,274)

The valuation allowance at December 31, 2000 and 1999, primarily relates to a provision for uncertainty as to the utilization of net operating loss carryforwards. The net change in the valuation allowance was an increase of DM 1,162,000 for the year ended December 31, 2000. The measurement of deferred tax assets and liabilities at December 31 each year reflect foreign currency translation adjustments, changes in enacted tax rates and changes in temporary differences.

8. Intangible Assets

	Dec 31, 2000 TDM	Dec 31, 1999 TDM
Goodwill	65,186	65,186
Accumulated amortization	(7,740)	(4,481)
	57,446	60,705
Patents	214	106
Accumulated depreciation and amortization	(11)	--
	203	106

9. Property, Plant and Equipment

	Dec 31, 2000 TDM	Dec 31, 1999 TDM
Machinery and equipment	2,796	2,671
Fixtures and office equipment	1,712	1,682
Computer equipment	2,314	1,510
	6,822	5,863
Accumulated depreciation and amortization	(3,274)	(2,126)
	3,548	3,737

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MAP Medizin-Technologie GmbH and Subsidiaries
Notes to the Consolidated Financial Statements
December 31, 2000 and 1999

10. Bank borrowings
Current bank borrowings:

<TABLE>
<CAPTION>

Bank	Dec 31, 2000 TDM	Dec 31, 1999 TDM	Term	Interest rate	Securities
------	------------------------	------------------------	------	---------------	------------

<S>	<C>	<C>	<C>	<C>	<C>
Overdraft facilities:					
(70%) Dresdner Bank	927	1,313		13.75 %	Accounts receivables and inventories
(30%) Bayerische Landesbank	1,779	505		13.75 %	Accounts receivables and inventories
Bank Nationale de Paris	1	93			
	2,707	1,911			
Term loans:					
(70%) Dresdner Bank	7,200	7,200	3/14/01	7.225 %	Accounts receivables and inventories
(70%) Dresdner Bank	810	810	1/3/01	7.225 %	Accounts receivables and inventories
(70%) Dresdner Bank	7,600	3,200	2/28/01	7.3870 %	Accounts receivables and inventories
	15,610	11,210			
	18,317	13,121			

</TABLE>

Non current bank borrowings:

<TABLE> <CAPTION>	Bank	Dec 31, 2000 TDM	Dec 31, 1999 TDM	Term	Interest rate	Securities
<S>	<C>	<C>	<C>	<C>	<C>	<C>
Term loans:						
(70%) Dresdner Bank		11,767	18,967	8/31/03	7.225 %	Accounts receivables and inventories
(70%) Dresdner Bank		540	1,823	8/31/03	7.225 %	Accounts receivables and inventories
		12,307	20,790			

</TABLE>

The Company has overdraft facilities in the amount of TDM 3,500 with Dresdner Bank and in the amount of TDM 1,500 with Bayerische Landesbank.

11. Accrued expenses

Accrued expenses at December 31, 2000 and 1999 consist of the following:

	Dec 31, 2000 TDM	Dec 31, 1999 TDM
Employee related cost	2,269	2,174
Consultant and professional fees	203	275
Service warranties	119	112
Deferred revenue	6,873	4,355
Value added taxes	1,093	1,114
Interest payable	423	0
Other	1,350	1,141
	12,330	9,171

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MAP Medizin-Technologie GmbH and Subsidiaries
Notes to the Consolidated Financial Statements
December 31, 2000 and 1999

12. Commitments

The Company leases Buildings, Motor vehicles and Computer equipment under operating leases. Rental charges on these items are expensed as incurred. At December 31, 2000 the Company had the following future minimum lease payments under non cancelable operating leases:

<TABLE>

<CAPTION>

	2001	2002	2003	2004	2005	TOTAL
	TDM	TDM	TDM	TDM	TDM	TDM
<S>	<C>	<C>	<C>	<C>	<C>	<C>
Computer equipment	158	114	114	48	0	434
Rent	1,139	944	900	521	0	3,504
Motor vehicles	542	361	64	0	0	967
	1,839	1,419	1,078	569	0	4,905

</TABLE>

Rent expense under operating leases for the years ended December 31, 2000 and 1999 were approximately TDM 900 and TDM 550, respectively.

The Company leases Computer software under capital leases for which the liability is shown as other current liabilities in the amount of TDM 123 and as other non-current liabilities in the amount of TDM 427. The term of the contract is 48 months with the first repayment commencing January 1, 2001. The interest rate of the contract is 7.25 %.

13. Events after the Balance Sheet Date

On February 16, 2001 ResMed Beteiligungs GmbH, a wholly owned subsidiary of ResMed Inc, acquired all the issued capital of the Company from its existing shareholders.

14. Legal actions

The Management of the Company is not aware of any legal actions or contingencies against the Company.

In January 2001, the Company filed a lawsuit in the Civil Chamber of Munich Court against Hofrichter GmbH seeking actual and exemplary monetary damages for the unauthorized and infringing use of the Company's trademarks and patents.

While the Company is prosecuting the above action, there can be no assurance that the Company will be successful.

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MAP Medizin-Technologie GmbH and Subsidiaries
Notes to the Consolidated Financial Statements
December 31, 2000 and 1999

15. Segment Reporting

The Company operates solely in the sleep disordered breathing sector of the respiratory medicine industry. The Company therefore believes that given the single market focus of its operations and the interdependence of its products that the Company operates as a single segment. The Company assesses performance and allocates resources on the basis of a single operating entity.

The Company generates over 90% of its revenue in Germany and therefore believes its operations are conducted in one geographic segment.

Martinsried, April 12, 2001

/s/ DR STEFAN MADAUS

Dr Stefan Madaus
Managing Director

/s/ CASPAR GRAF STAUFFENBERG

Caspar Graf Stauffenberg
Chief Financial Officer

/s/ HARALD VOGELE

Harald Vogeles
Chief Operating Officer

ResMed Inc
Pro Forma Condensed Consolidated Financial Information

The following unaudited pro forma condensed consolidated financial statements present the estimated effects of the acquisition of MAP Medizin - Technologie GmbH. The Pro Forma Condensed Consolidated Statements of Operations for the year ended June 30, 2000 and the six months ended December 31, 2000 assume that the purchase occurred on July 1, 1999 and July 1, 2000 respectively. Also presented is the unaudited December 31, 2000 Pro Forma Condensed Consolidated Balance Sheet giving effect to the purchase of MAP GmbH as if it had been consummated on December 31, 2000. See "Note 1 - Basis of Presentation".

The pro forma information is based on the historical consolidated financial statements of ResMed Inc and the historical financial statements of MAP GmbH adjusted for related preliminary estimates and assumptions. The pro forma adjustments are applied to the historical consolidated financial statements of ResMed Inc and MAP GmbH to account for the MAP GmbH acquisition using the purchase method of accounting. Under purchase accounting, the total purchase price of MAP GmbH was allocated to the assets and liabilities acquired based on their fair values as of the acquisition date, with the excess of purchase price over the fair value of tangible and identifiable intangible assets acquired less the fair value of liabilities assumed recorded as goodwill. Although the final allocation may differ, the Pro Forma Condensed Consolidated financial information reflects ResMed Inc management's best estimate based on currently available information.

The unaudited pro forma condensed consolidated financial statements are not necessarily indicative of the actual results that would have occurred had the purchase been consummated on the applicable date indicated. Moreover, they are not intended to be indicative of future results of operations or financial position. These unaudited pro forma financial statements should be read in conjunction with the Notes to the Pro Forma Condensed Consolidated Financial Statements, the audited financial statements and notes for MAP GmbH included herein and the audited historical consolidated financial statements of ResMed Inc.

ResMed Inc
Unaudited Pro Forma Condensed Consolidated Balance Sheet
December 31, 2000
(in thousands of dollars, except share and per share data)

<TABLE>
<CAPTION>

Consolidated	ResMed Inc Historical	MAP GmbH Business Historical	Pro forma Adjustments	Notes
<S>	<C>	<C>	<C>	<C>
<C>				
ASSETS				
Current assets:				
Cash and cash equivalents	\$ 16,857	260	-	
\$ 17,117				
Marketable securities - available-for-sale	1,322	-	-	
1,322				
Accounts receivable, net	28,965	2,916	-	
31,881				
Inventories	19,790	8,347	428	2 (b)
28,565				
Deferred income taxes	2,400	-	-	
2,400				
Prepaid expenses and other current assets	6,345	894	-	
7,239				
Total current assets	75,679	12,417	428	
88,524				
Property, plant and equipment, net	53,947	1,709	-	
55,656				
Patents, net	1,352	98	-	
1,450				
Goodwill, net	5,228	27,659	21,117	2 (b)
54,004				
Other assets	4,039	24	-	

4,063

Total assets	\$140,245	41,907	21,545	
\$203,697				
LIABILITIES AND STOCKHOLDERS' EQUITY				
Current liabilities:				
Account payables	\$ 8,662	1,551	-	
\$ 10,213				
Accrued expenses	12,233	5,937	550	1
18,720				
Income taxes payable	7,014	909	-	
7,923				
Other loans	-	494	-	
494				
Bank overdraft	-	1,303	-	
1,303				
Deferred tax liability	-	600	-	
600				
Current portion of long-term debt	4,500	7,516	-	
12,016				
	32,409	18,310	550	
51,269				
Long term debt less current portion thereof	-	5,926	57,110	2 (b)
63,036				
Other non current liabilities	-	206	-	
206				
Total liabilities	32,409	24,442	57,660	
114,511				
Stockholders' equity:				
Common Stock	125	48	(48)	
125				
Additional paid-in-capital	46,029	16,594	(16,594)	
46,029				
Retained Earnings	78,985	822	(19,472)	
60,335				
Accumulated other comprehensive income	(17,303)	1	(1)	
(17,303)				
	107,836	17,465	(36,115)	
89,186				
Total Liabilities and Stockholders' Equity	\$140,245	41,907	21,545	
\$203,697				

See accompanying notes to unaudited pro forma condensed consolidated financial statements.

</TABLE>

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ResMed Inc
 Unaudited Pro Forma Condensed Consolidated Statement Of Operations
 Six Months Ended December 31, 2000
 (in thousands of dollars, except per share data)

<TABLE>
 <CAPTION>

Consolidated	ResMed Inc Historical	MAP GmbH Business Historical	Pro forma Adjustments	Notes
	<C>	<C>	<C>	<C>
Net revenues	\$65,448	12,967	0	

\$78,415				
Cost of sales 27,098	21,340	5,275	483	2 (f)

Gross profit 51,317	44,108	7,692	(483)	

Operating expenses:				
Selling, general and administrative 26,188	20,315	5,400	473	2 (d)
Research and development 6,019	4,894	1,125	0	

Total operating expenses 32,207	25,209	6,525	473	

Income from operations 19,110	18,899	1,167	(956)	

Other income:				
Interest income, net (1,916)	103	(737)	(1,282)	2 (c)
Government grants 72	72	0	0	
Other income, net 1,381	1,381	0	0	

Total other income, net (463)	1,556	(737)	(1,282)	

Income before income taxes 18,647	20,455	430	(2,238)	

Income taxes 5,689	6,977	(729)	(559)	2 (e)

Net income \$12,958	\$13,478	1,159	(1,679)	
=====				
Basic earnings per share 0.42	0.44			
Diluted earnings per share 0.39	0.41			
Basic shares outstanding 30,923	30,923			
Diluted shares outstanding 33,150	33,150			

See accompanying notes to unaudited pro forma condensed consolidated financial statements.

</TABLE>

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ResMed Inc
Unaudited Pro Forma Condensed Statement Of Operations
Year Ended June 30, 2000
(in thousands of dollars, except per share data)

<TABLE>
<CAPTION>

	ResMed Inc Historical	MAP GmbH Business Historical	Pro Forma Adjustments	Notes
Consolidated				

<S> <C>	<C>	<C>	<C>	<C>
Net revenues \$139,549	\$115,615	23,934	0	
Cost of sales 48,666	36,991	10,597	1,078	2 (f)
Gross profit 90,883	78,624	13,337	(1,078)	
Operating expenses:				
Selling, general and administrative 48,260	36,987	10,503	770	2 (d)
Research and development 10,183	8,499	1,684	0	
Total operating expenses 58,443	45,486	12,187	770	
Income from operations 32,440	33,138	1,150	(1,848)	
Other income:				
Interest income, net (3,239)	801	(760)	(3,280)	2 (c)
Government grants 279	279	0	0	
Other, net (52)	(52)	0	0	
Total other income, net (3,012)	1,028	(760)	(3,280)	
Income before income taxes 29,428	34,166	390	(5,128)	
Income taxes 11,335	11,940	993	(1,598)	2 (e)
Net income \$ 18,093	\$ 22,226	(603)	(3,530)	
Basic earnings per share 0.60	0.74			
Diluted earnings per share 0.56	0.69			
Basic shares outstanding 30,153	30,153			
Diluted shares outstanding 32,303	32,303			

</TABLE>

See accompanying notes to unaudited pro forma condensed consolidated financial statements.

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ResMed Inc
Notes To Unaudited Pro Forma
Condensed Consolidated Financial Statements

1. Basis of Presentation

The accompanying unaudited pro forma condensed statements of operations present the historical results of operations of ResMed Inc and MAP GmbH for the year ended June 30, 2000 and the six months ended December 31, 2000,

with pro forma adjustments as if the transaction had taken place on July 1, 1999 and July 1, 2000, respectively. The unaudited pro forma condensed balance sheet presents the historical balance sheets of ResMed Inc and MAP GmbH as of December 31, 2000 with pro forma adjustments as if the transaction had been consummated as of December 31, 2000, in a transaction accounted for as a purchase in accordance with accounting principles generally accepted in the United States of America.

The total purchase price of MAP GmbH was approximately \$57.1 million, representing bank loans and costs. The preliminary allocation of the purchase price to intangible assets, based on the estimated fair values of the acquired assets and assumed liabilities and an independent appraisal of intangible assets, consists of the following (dollars in thousands):

Goodwill	\$48,776
In-process technology	18,100

Total allocated to intangibles	\$66,876
	=====

The Company expects to finalize the purchase price allocation within one year and does not anticipate material adjustments to the preliminary purchase price allocation. Amounts allocated to goodwill are amortized on a straight-line basis over its estimated useful life of 20 years.

Purchased in-process technology was expensed upon acquisition because technological feasibility had not been established and no further alternative uses existed. The value of in-process technology was calculated by identifying research projects in areas for which technological feasibility had not been established, estimating the costs to develop the purchased in-progress technology into commercially viable products, estimating the resulting net cash flows from such products, discounting the net cash flows to present value, and applying the reduced percentage completion of the projects thereto. The discount rates used in the analysis were between 27% and 33% and were based on the risk profile of the acquired assets.

The Company believes that the assumptions used to value the acquired intangibles were reasonable at the time of the acquisition. No assurance can be given, however, that the underlying assumptions used to estimate expected project revenues, development costs or profitability, or the events associated with such projects, will transpire as estimated. For these reasons among others, actual results may vary from the projected results.

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ResMed Inc
Notes To Unaudited Pro Forma
Condensed Consolidated Financial Statements

1. Basis of Presentation (Continued)

In addition as indicated in its February 19, 2001 press release, ResMed Inc intends to take a restructuring charge on acquisition of MAP GmbH. The restructuring charge relates primarily to the sale and/or closure of MAP GmbH's French operations and is currently estimated at approximately \$550,000, subject to possible change at a later date. This amount has been included within the Pro Forma Condensed Consolidated Balance Sheet as at December 31, 2000. MAP GmbH's French operations incurred net losses of \$1,534,000 and \$1,168,000 for the year ended June 30, 2000 and six months ended December 31, 2000 respectively. No adjustment has been made in the Pro Forma Condensed Consolidated Statement of Operations for either period.

Certain other reclassifications have been made to the historical financial statements of MAP GmbH to conform to the pro forma condensed financial statement presentation.

2. Pro Forma Adjustments

The following adjustments give pro forma effect to the Transaction (dollars in thousands):

a) Purchase Price of MAP GmbH is made up of the following components:

Payment of cash funded through Cash and Cash equivalents and Bank loans	\$56,910
Acquisition costs	200

Total Exchange Consideration	\$57,110
	=====

b) To adjust the assets and liabilities to their estimated fair values (dollars in thousand):

Net assets acquired of MAP GmbH at December 31, 2000	\$ 17,465
Fair value adjustments to assets and liabilities:	
Inventories	428
Pre Acquisition MAP GmbH Goodwill	(27,659)
In Progress Technology	18,100
Goodwill on acquisition	48,776

	\$ 57,110
	=====

The following adjustments to the unaudited pro forma statements of operations reflect:

- c) The acquisition was funded through bank debt assuming an interest charge of 6.25% per annum. Interest expense was \$4,040,000 and \$2,019,000 for the year ended June 30, 2000 and six month period ended December 31, 2000 respectively. The bank debt replaces existing MAP GmbH debt with a consequent reduction in interest expense of \$760,000 and \$737,000 for the year ended June 30, 2000 and the six month period ended December 31, 2000, respectively.

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ResMed Inc
Notes To Unaudited Pro Forma
Condensed Consolidated Financial Statements

2. Pro Forma Adjustments (Continued)

- d) The amortization of excess of costs over acquired net assets over an estimate life of 20 years. Such amortization expense is subject to possible adjustment at a later date. Amortization expense was \$2,437,000 and \$1,220,000 for the year ended June 30, 2000 and the six month period ended December 31, 2000, respectively. Amortization expense associated with existing Goodwill in the MAP GmbH financial statements has been reversed. The amortization expense reversed was \$1,667,000 and \$747,000 for the year ended June 30, 2000 and the six month period ended December 31, 2000, respectively.
- e) The tax effect, using German statutory rate, on the net pro forma adjustments.
- f) Revaluation of Inventory to Net Sales value on acquisition. Net profit adjustment was \$1,078,000 and \$483,000 for the year ended June 30, 2000 and the six month period ended December 31, 2000 respectively.

The Pro Forma Condensed Consolidated Statements of Operations do not reflect any cost savings or economies of scale that the Corporation's management believes might have been achieved had the transaction occurred at the beginning of the period presented.

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HAARMANN, HEMMELRATH & PARTNER GMBH

CONSENT OF INDEPENDENT PUBLIC ACCOUNTANTS

As independent public accountants, we hereby consent to the use of our report dated April 12, 2001, on the consolidated financial statements of MAP Medizin-Technologie GmbH and subsidiaries as of December 31, 2000 and 1999, included in or made a part of the report appears in the Form 8-K of ResMed Inc. dated April 16, 2001.

Munich / Germany, April 16, 20001

Haarmann, Hemmelrath & Partner GmbH
Wirtschaftsprüfungsgesellschaft
Steuerberatungsgesellschaft

/s/ ZELGER WIRTSCHAFTSPRUFER

Zelger Wirtschaftsprüfer

/s/ EICHLER WIRTSCHAFTSPRUFER

Eichler Wirtschaftsprüfer