

SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549

FORM S-8
REGISTRATION STATEMENT
UNDER
THE SECURITIES ACT OF 1933

ResMed Inc.

(Exact Name of Registrant as Specified in Its Charter)

Delaware
(State of Incorporation
or Organization)

98-0152841
(I.R.S. Employer
Identification Number)

14040 Danielson Street
Poway, California 92064-6857
(Address of Principal Executive Offices including Zip Code)

1997 EQUITY PARTICIPATION PLAN OF RESMED INC.
(Full Title of the Plan)

DAVID PNDARVIS
Senior Vice President, Global General
Counsel and Secretary
ResMed Inc.
14040 Danielson Street
Poway, California 92064-6857
(858) 746-2400

Copy to: Regina M. Schlatter, Esq.
Latham & Watkins LLP
650 Town Center Drive, Twentieth Floor
Costa Mesa, California 92626
(714) 540-1235

(Name and Address, Including Zip Code, and Telephone Number, Including Area Code, of Agent for Service)

CALCULATION OF REGISTRATION FEE

	Amount to be Registered (1) (3)	Proposed Maximum Offering Price Per Share (2)	Proposed Maximum Aggregate Offering Price (2)	Amount of Registration Fee
Common Stock, par value \$.004 per share	1,624,084 shares	\$ 37.86	\$61,487,820	\$ 6,579

- (1) Represents outstanding options under the ResMed Inc. 1997 Equity Participation Plan (the "Plan"). In accordance with Rule 416(a) of the Securities Act of 1933, as amended, this registration statement will also cover any additional shares of common stock which become issuable under the Plan by reason of any stock dividend, stock split, recapitalization or similar transaction.
- (2) Estimated solely for the purposes of calculating the registration fee under Rule 457(h) and (c) under the Securities Act of 1933, as amended. The Proposed Maximum Offering Price is and is based on the weighted average exercise price of these outstanding options.
- (3) Each share of common stock being registered, if issued before the Company terminates its Rights Agreement dated as of April 23, 1997, will include one preferred stock purchase right. The preferred stock purchase rights will not be exercisable or evidenced separately from the Common Stock before the occurrence of certain events described in the Rights Agreement.

**Proposed sale to take place as soon after the effective date of the Registration
Statement as outstanding shares are purchased.**

PART I

INFORMATION REQUIRED IN THE SECTION 10(a) PROSPECTUS

We are not filing or including in this Form S-8 the information called for in Part I of Form S-8 (by incorporation by reference or otherwise) in accordance with the rules and regulations of the Securities and Exchange Commission (the "Commission").

PART II

INFORMATION REQUIRED IN THE REGISTRATION STATEMENT

Registration of Additional Securities

We have previously registered 16,000,000 shares of Common Stock (after giving effect to stock splits) issuable under the 1997 Equity Participation Plan (the "Plan") by a Registration Statement on Form S-8 filed with the Commission on October 1, 1999, Registration No. 333-88231 Stock (the "Prior Registration Statement"). Under this Registration Statement, we are registering an additional 1,624,084 shares of Common Stock issuable under the Plan. The contents of the Prior Registration Statement are incorporated by reference herein to the extent not modified or superseded by that Prior Registration Statement or by any subsequently filed document that is incorporated by reference in the Prior Registration Statement or in this registration statement.

Item 8. Exhibits

See Index to Exhibits on page 5.

SIGNATURES

In accordance with the requirements of the Securities Act, ResMed Inc. certifies that it has reasonable grounds to believe that it meets all of the requirements for filing on Form S-8 and has duly caused and authorized the officers whose signatures appear below to sign this Registration Statement, on its behalf, in the City of Poway, State of California, USA, and in the City of Sydney, State of New South Wales, Australia on January 31, 2007.

RESMED INC.

By: /s/ Peter C. Farrell
Peter C. Farrell, Chief Executive Officer and
Chairman of the Board of Directors

By: /s/ Brett Sandercock
Brett Sandercock, Chief Financial Officer

POWER OF ATTORNEY

Each person whose signature appears below hereby authorizes and appoints Peter C. Farrell and Brett Sandercock as attorneys-in-fact and agents, each acting alone, with full powers of substitution to sign on his behalf, individually and in the capacities stated below, and to file any and all amendments, including post-effective amendments, to this registration statement and other documents in connection with the registration statement, with the Securities and Exchange Commission, granting to those attorneys-in-fact and agents full power and authority to perform any other act on behalf of the undersigned required to be done.

In accordance with the requirements of the Securities Act of 1933, this registration statement has been signed by the following persons in the capacities indicated as of January 31, 2007.

<u>Signature</u>	<u>Title</u>
<u>/s/ Peter C. Farrell</u> Peter C. Farrell	Chief Executive Officer and Chairman of the Board of Directors (Principal Executive Officer)
<u>/s/ Brett Sandercock</u> Brett Sandercock	Chief Financial Officer (Principal Financial and Accounting Officer)
<u>/s/ Donagh McCarthy</u> Donagh McCarthy	Director
<u>/s/ Gary W. Pace</u> Gary W. Pace	Director
<u>/s/ Michael A. Quinn</u> Michael A. Quinn	Director
<u>/s/ Christopher G. Roberts</u> Christopher G. Roberts	Director
<u>/s/ Richard Sulpizio</u> Richard Sulpizio	Director
<u>/s/ Ronald Taylor</u> Ronald Taylor	Director
<u>/s/ John Wareham</u> John Wareham	Director

INDEX TO EXHIBITS

<u>EXHIBIT</u>		<u>PAGE</u>
4.1	Form of Certificate Evidencing Shares of Common Stock.	Note (1)
4.2	Rights Agreement dated as of April 23, 1997; First Amendment to Rights Agreement dated March 19, 1999; and Second Amendment to Rights Agreement dated January 23, 2001.	Note (2)
4.3	Indenture dated as of June 20, 2001 between ResMed Inc. and American Stock Transfer & Trust Company.	Note (3)
4.4	Registration Rights Agreement dated as of June 20, 2001 by and between ResMed Inc., Merrill Lynch & Co., Merrill Lynch, Pierce, Fenner & Smith Incorporated, Deutsche Banc Alex Brown Inc., William Blair & Company, L.L.C., MacQuarie Bank Limited and UBS Warburg LLC.	Note (3)
4.5	Registration Rights Agreement dated as of May 14, 2002 between ResMed Inc., and Mr. Leslie Hoffman.	Note (4)
5.1	Opinion of David Pendarvis.	6
10.1	1997 Equity Participation Plan	Note (5)
23.1	Consent of David Pendarvis (included in Exhibit 5.1).	6
23.2	Consent of KPMG LLP	7
24	Power of Attorney (included in the signature page to this Registration Statement).	4

- (1) Incorporated by reference in the Company's Registration Statement on Form S-1 (No. 333-91094) declared effective on June 1, 1995.
- (2) Incorporated by reference in the Company's Registration Statement on Form 8-A12G filed on April 25, 1997; incorporated by reference in the Company's Form 8-K filed on April 14, 1999; and incorporated by reference in the Company's Form 8-K filed on January 23, 2001.
- (3) Incorporated by reference in the Company's Report on Form 10-K dated June 30, 2001.
- (4) Incorporated by reference in the Company's Report on Form 10-K dated June 30, 2002.
- (5) Incorporated by reference in the Company's 1997 Proxy Statement.

[RESMED LETTERHEAD]

January 31, 2007

ResMed Inc.
14040 Danielson Street
Poway, California 92064-6857

Attn: Board of Directors

Re: Registration Statement on Form S-8

Gentlemen:

I am rendering this opinion in connection with ResMed Inc.'s proposed issuance of up to 1,678,082 shares of the Company's common stock, \$.004 par value per share (the "Shares"), issuable under the Company's 1997 Equity Participation Plan (the "Plan"), registered by a registration statement on Form S-8 under the Securities Act of 1933, as amended (the "Act"), to be filed with the Securities and Exchange Commission (the "Commission") on January 31, 2007 (the "Registration Statement"). I am furnishing this opinion in accordance with the requirements of Item 601(b)(5) of Regulation S-K under the Act, and I am not expressing any opinion in this letter as to any matter pertaining to the contents of the Registration Statement, other than as to the validity of the Shares.

I am the Company's Global General Counsel. As its counsel, I have examined matters of fact and questions of law that I have considered appropriate for purposes of this letter. With your consent, I have relied on those matters of fact and questions of law, and on certificates and other assurances of officers of the Company and others as to facts, without having independently verified those facts. I am familiar with the proceedings ResMed has taken, and proposes to take, in connection with the authorization, issuance and sale of the Shares and, for the purposes of this opinion, I have assumed those proceedings will be timely completed in the manner presently proposed.

I am opining in this letter as to the effect on the subject transaction of only the General Corporation Law of the State of Delaware ("DGCL"), and I express no opinion with respect to the applicability or the effect of any other laws or as to any matters of municipal law or any other local agencies within any state.

Subject to the matters stated above and in reliance on them, it is my opinion that, on the issuance and sale of the Shares in the manner contemplated by the Registration Statement and in accordance with the terms of the applicable Plan, and subject to the Company completing all action and proceedings required on its part to be taken before issuing the Shares under the terms of the applicable Plan and the Registration Statement, including, without limitation, receipt of legal consideration in excess of the par value of the Shares issued, the Shares will be validly issued, fully paid and nonassessable securities of the Company.

With your consent, I have assumed for purposes of the opinion paragraph immediately above that: (i) the Shares will be delivered through the Depository Trust Company's automated system for deposits and withdrawals of securities, (ii) the issuance of the Shares will be recorded in the books of the Company, and (iii) the Company will comply with all applicable notice requirements of Section 151 of the DGCL.

I consent to your filing this opinion as an exhibit to the Registration Statement.

Very truly yours,

/s/ DAVID PNDARVIS

DAVID PNDARVIS
Senior Vice President, Global General Counsel and Corporate
Secretary

CONSENT OF INDEPENDENT REGISTERED PUBLIC ACCOUNTING FIRM

The Board of Directors
ResMed Inc.:

We consent to the use of our reports dated September 11, 2006, with respect to the consolidated balance sheets of ResMed Inc. as of June 30, 2006 and 2005, and the related consolidated statements of income, stockholders' equity and comprehensive income, and cash flows for each of the years in the three-year period ended June 30, 2006, the related financial statement schedule II, management's assessment of the effectiveness of internal control over financial reporting as of June 30, 2006, and the effectiveness of internal control over financial reporting as of June 30, 2006, incorporated herein by reference.

(signed) KPMG LLP

San Diego, California
January 31, 2007