SECURITIES AND EXCHANGE COMMISSION

WASHINGTON, D.C. 20549

FORM 8-K

CURRENT REPORT

Under Section 13 or 15(d) of

the Securities Exchange Act of 1934

Date of Report (Date of earliest event reported): August 17, 2006

ResMed Inc.

(Exact Name of Registrant as Specified in Charter)

Delaware 001-15317 98-0152841
(State or Other Jurisdiction of (Commission (I.R.S. Employer

Incorporation) File Number) Identification No.)
14040 Danielson Street

Poway, California 92064-6857

(Address of Principal Executive Offices)

(858) 746-2400

(Registrant s telephone number, including area code)

Check the appropriate box below if the Form 8-K filing is intended to simultaneously satisfy the filing obligation of the registrant under any of the following provisions:

[&]quot; Written communications pursuant to Rule 425 under the Securities Act (17 CFR 230.425)

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- " Soliciting material pursuant to Rule 14a-12 under the Exchange Act (17 CFR 240.14a-12)
- " Pre-commencement communications pursuant to Rule 14d-2(b) under the Exchange Act (17 CFR 240.14d-2(b))
- " Pre-commencement communications pursuant to Rule 13e-4(c) under the Exchange Act (17 CFR 240.13e-4(c))

Item 2.02 Disclosure of Results of Operations and Financial Condition.

On August 17, 2006, we issued the press release attached as Exhibit 99.1. It is incorporated into this report by reference. The press release describes the results of our operations for the quarter and fiscal year ended June 30, 2006.

Item 9.01. Financial Statements and Exhibits.

(d) Exhibits

Exhibits: Description of Document

99.1 Press Release dated August 17, 2006

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SIGNATURES

We have authorized the person whose signature appears below to sign this report on our behalf, in accordance with the Securities Exchange Act of 1934.

Date: August 17, 2006 **RESMED INC.**

(registrant)

By: /s/ Brett Sandercock
Name: Brett Sandercock

Its: Vice President Finance and Chief Financial Officer

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EXHIBIT INDEX

Exhibits: Description of Document

99.1 Press Release dated August 17, 2006