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SECUR	ITIES AND EXCHANGE COMMIS	SSION
	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): April 26, 2004	
	ResMed Inc. (Exact Name of Registrant as Specified in Charter)	
Delaware (State or Other Jurisdiction of Incorporation)	0-26038 (Commission File Number)	98-0152841 (I.R.S. Employer Identification No.)
	14040 Danielson Street	

Poway, California 92064-6857

(Address of Principal Executive Offices)

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(858) 746-2400

(Registrant s telephone number, including area code)

Item 7. Financial Statements and Exhibits.

(c) Exhibits

Exhibits: Description of Document
99.1 Press Release dated April 26, 2004.

Item 12. Disclosure of Results of Operations and Financial Condition.

On April 26, 2004, 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 ended March 31, 2004.

We are furnishing the information in this report, not filing it for purposes of Section 18 of the Securities Exchange Act of 1934. And we are not incorporating it by reference into any filings we ve made before, or may make later, even though those filings may contain general incorporation language.

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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: April 26, 2004 **RESMED INC.** (registrant)

By: /s/ Adrian M. Smith

Name: Adrian M. Smith

Its: Senior Vice President Finance and Chief Financial Officer

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EXHIBIT INDEX

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