



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

DIVISION OF  
CORPORATION FINANCE

Mail Stop 3030

July 11, 2016

Via E-mail

Mark P. de Raad  
Executive Vice President and Chief Financial Officer  
Masimo Corporation  
52 Discovery  
Irvine, CA 92618

**Re: Masimo Corporation**  
**Form 10-K for Fiscal Year Ended January 2, 2016**  
**Filed February 24, 2016**  
**File No. 001-33642**

Dear Mr. de Raad:

We have completed our review of your filings. We remind you that our comments or changes to disclosure in response to our comments do not foreclose the Commission from taking any action with respect to the company or the filings and the company may not assert staff comments as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States. We urge all persons who are responsible for the accuracy and adequacy of the disclosure in the filings to be certain that the filings include the information the Securities Exchange Act of 1934 and all applicable rules require.

Sincerely,

/s/ Kevin J. Kuhar

Kevin J. Kuhar  
Accounting Branch Chief  
Office of Electronics and Machinery