



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

DIVISION OF
CORPORATION FINANCE

Mail Stop 3030

July 10, 2017

Via E-mail

Mr. 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 the Fiscal Year Ended December 31, 2016
Filed February 15, 2017
File No. 001-33642

Dear Mr. de Raad:

We have completed our review of your filings. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Sincerely,

/s/ Martin James

Martin James
Senior Assistant Chief Accountant
Office of Electronics and Machinery