



DIVISION OF  
CORPORATION FINANCE

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

April 1, 2024

Joe Kiani  
Chief Executive Officer  
Masimo Corporation  
52 Discovery  
Irvine, California

**Re: Masimo Corporation**  
**DEFA14A filed April 1, 2024**  
**File No. 001-33642**

Dear Joe Kiani:

We have reviewed your filing and have the following comment.

Please respond to this comment by providing the requested information or advise us as soon as possible when you will respond. If you do not believe our comment applies to your facts and circumstances, please tell us why in your response.

After reviewing your response to this comment, we may have additional comments.

DEFA14A filed April 1, 2024

General

1. Communications made in reliance on Rule 14a-12 must identify the participants in the solicitation and describe the participants' "direct or indirect interests." Please note that the legend must advise security holders where they can currently obtain such information, which requirement is not satisfied by including a general reference to filings made by the soliciting party. See Rule 14a-12(a)(1)(i) and Question 132.03 of the Compliance and Disclosure Interpretations for Proxy Rules and Schedules 14A/14C. Please provide this information in all future soliciting materials.

We remind you that the filing persons are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Joe Kiani  
Masimo Corporation  
April 1, 2024  
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Please direct any questions to Blake Grady at 202-551-8573 or Christina Chalk at 202-551-3263.

Sincerely,

Division of Corporation Finance  
Office of Mergers & Acquisitions