UNITED STATES

SECURITIES AND EXCHANGE COMMISSION

Washington, D.C. 20549

FORM 8-K

CURRENT REPORT

Pursuant to Section 13 or 15(d) of the Securities Exchange Act of 1934

Date of Report (Date of earliest event reported): September 19, 2007

MASIMO CORPORATION

(Exact name of registrant as specified in its charter)

Delaware (State or other jurisdiction of

001-33642 (Commission File Number) 33-0368882 (IRS Employer

incorporation)

Identification No.)

40 Parker

Irvine, California (Address of principal executive offices)

92618 (Zip Code)

Registrant s telephone number, including area code: (949) 297-7000

Not Applicable

 $(Former\ name\ or\ former\ address,\ if\ changed\ since\ last\ report)$

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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:

- " Written communications pursuant to Rule 425 under the Securities Act (17 CFR 230.425)
- " 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))

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Item 2.02. Results of Operations and Financial Condition.

On September 19, 2007, Masimo Corporation (the Company) issued a press release announcing its financial results for the quarterly period ended June 30, 2007. A copy of the press release is attached hereto as Exhibit 99.1 and is incorporated herein by reference.

In accordance with General Instruction B.2 of Form 8-K, the information in this Current Report on Form 8-K, including Exhibit 99.1, shall not be deemed filed for purposes of Section 18 of the Securities Exchange Act of 1934, as amended (the Exchange Act), or otherwise subject to the liability of that section, and shall not be incorporated by reference into any registration statement or other document filed under the Securities Act of 1933, as amended, or the Exchange Act, except as shall be expressly set forth by specific reference in such filing.

Item 9.01. Financial Statements and Exhibits.

(d) The following item is filed as an exhibit to this Report:

Exhibit No. Description

99.1 Press Release, dated September 19, 2007, issued by Masimo Corporation

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SIGNATURES

Pursuant to the requirements of the Securities Exchange Act of 1934, Masimo Corporation has duly caused this report to be signed on its behalf by the undersigned, thereunto duly authorized.

MASIMO CORPORATION

a Delaware corporation

Date: September 19, 2007

By: /s/ MARK P. de RAAD

Mark P. de Raad

Executive Vice President & Chief Financial Officer

(Principal Financial and Accounting Officer)

EXHIBIT INDEX

Exhibit No.

DescriptionPress Release, dated September 19, 2007, issued by Masimo Corporation 99.1