

Item 2.02. Results of Operations and Financial Condition.

The information disclosed under Item 7.01 below is incorporated in this Item 2.02 by reference.

In accordance with General Instructions B.2 of Form 8-K, the information in Item 2.02 of this Current Report on Form 8-K 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 (the "Securities Act"), or the Exchange Act, except as shall be expressly set forth by specific reference in such filing.

Item 7.01. Regulation FD Disclosure.

As previously disclosed by Masimo Corporation (the "Company", "us", or "we"), in 2011, certain former physician office sales representatives of the Company filed employment-related claims against us in arbitration regarding our Pronto® and Pronto-7® products. On January 16, 2014, we were notified that the arbitrator awarded plaintiffs approximately \$5.4 million in damages. As a result of this award, in Q4 2013 we took a charge of \$8.0 million comprised of \$5.4 million in damages and approximately \$2.6 million in insurance-related costs.

We challenged the award in the United States District Court for the Central District of California, Southern Division (the "Court"). On April 3, 2014, the Court vacated the arbitration award in its entirety. Accordingly, we intend to reverse the entire Q4 2013 \$8.0 million charge in our Q1 2014 quarter.

In accordance with General Instruction B.2 of Form 8-K, the information in Item 7.01 of this Current Report on Form 8-K shall not be deemed "filed" for purposes of Section 18 of 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 or Exchange Act, except as shall be expressly set forth by specific reference in such filing.

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: April 7, 2014

By: /s/ MARK P. DE RAAD
Mark P. de Raad
Executive Vice President & Chief Financial Officer
(Principal Financial and Accounting Officer)