

MASIMO CORP  
Form NT 11-K  
June 29, 2009

**UNITED STATES**  
**SECURITIES AND EXCHANGE COMMISSION**  
**Washington DC 20549**

**FORM 12b-25**

SEC FILE NUMBER

001-33642

CUSIP NUMBER

574795100

**NOTIFICATION OF LATE FILING**

(Check One):     Form 10-K     Form 20-F     Form 11-K     Form 10-Q  
  
 Form 10-D     Form N-SAR     Form N-CSR

For Period Ended: December 31, 2008

- Transition Report on Form 10-K
- Transition Report on Form 20-F
- Transition Report on Form 11-K
- Transition Report on Form 10-Q
- Transition Report on Form N-SAR

For the Transition Period Ended: \_\_\_\_\_

*Read Instruction (on back page) Before Preparing Form. Please Print or Type.*

**Nothing in this form shall be construed to imply that the Commission has verified any information contained herein.**

If the notification relates to a portion of the filing checked above, identify the Items(s) to which the notification relates:

**PART I   REGISTRANT INFORMATION**

**Masimo Corporation Retirement Savings Plan**  
Full Name of Registrant

n/a

Former Name if Applicable

40 Parker

Address of Principal Executive Office (*Street and Number*)

Irvine, California 92618

City, State and Zip Code

**PART II RULES 12b-25(b) AND (c)**

If the subject report could not be filed without unreasonable effort or expense and the registrant seeks relief pursuant to Rule 12b-25(b), the following should be completed. (Check box if appropriate)

- (a) The reason described in reasonable detail in Part III of this form could not be eliminated without unreasonable effort or expense.
- x (b) The subject annual report, semi-annual report, transition report on Form 10-K, Form 20-F, Form 11-K, Form N-SAR, or Form N-CSR, or portion thereof, will be filed on or before the fifteenth calendar day following the prescribed due date; or the subject quarterly report or transition report on Form 10-Q or subject distribution report on Form 10-D, or portion thereof, will be filed on or before the fifth calendar day following the prescribed due date; and
- (c) The accountant's statement or other exhibit required by Rule 12b-25(c) has been attached if applicable.

**PART III NARRATIVE**

State below in reasonable detail why Forms 10-K, 20-F, 11-K, 10-Q, 10-D, N-SAR, N-CSR, or the transition report or portion thereof, could not be filed within the prescribed time period.

The Registrant is unable to file its Annual Report on Form 11-K for the Masimo Corporation Retirement Savings Plan for the year ended December 31, 2008 (the Form 11-K ) within the prescribed time period without unreasonable effort or expense due to unanticipated delays in the collection and review of certain information for preparation of the Registrant's financial statements and completion of the related audit. The Registrant will file the Form 11-K on or before the fifteenth calendar day following the prescribed due date.

**PART IV OTHER INFORMATION**

(1) Name and telephone number of person to contact in regard to this notification.

**Mark P. de Raad**  
(Name)

**(949)**  
(Area Code)

**297-7000**  
(Telephone Number)

(2) Have all other periodic reports required under Section 13 or 15(d) of the Securities Exchange Act of 1934 or Section 30 of the Investment Company Act of 1940 during the preceding 12 months or for such shorter period that the registrant was required to file such report(s) been filed? If answer is no, identify report(s).  YES  NO

(3) Is it anticipated that any significant change in results of operations from the corresponding period for the last fiscal year end will be reflected by the earnings statements to be included in the subject report or portion thereof?  YES  NO  
If so, attach an explanation of the anticipated change, both narratively and quantitatively, and, if appropriate, state the reasons why a reasonable estimate of the results cannot be made.

**Masimo Corporation Retirement Savings Plan**  
(Name of Registrant as Specified in Charter)

has caused this notification to be signed on its behalf by the undersigned hereunto duly authorized.

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Date June 29, 2009

By:

/s/ Joe E. Kiani

Joe E. Kiani, *Chief Executive Officer and*

*Chairman of Masimo Corporation, and Plan*

*Trustee of Masimo Corporation Retirement*

*Savings Plan*

**(Printed Name and Title)**

INSTRUCTION: The form may be signed by an executive officer of the registrant or by any other duly authorized representative. The name and title of the person signing the form shall be typed or printed beneath the signature. If the statement is signed on behalf of the registrant by an authorized representative (other than an executive officer), evidence of the representative's authority to sign on behalf of the registrant shall be filed with the form.