
APPLE INC.,

Petitioner,

v.

MASIMO CORPORATION,

Patent Owner.

Case IPR2022-01299
U.S. Patent 7,761,127

DECLARATION OF MICAH YOUNG

MASIMO 2081
Apple v. Masimo
IPR2022-01300

Nos. IPR2022-01299 and IPR2022-01300 of U.S. Patent No. 7,701,127 (“the ‘127 patent”). I understand that this declaration is being submitted in each of these proceedings as Exhibit 2081.

2. I am Masimo’s Chief Financial Officer and Executive Vice President. I started working at Masimo in October 2017.

3. I have a Bachelor of Science degree in accounting from Indiana Wesleyan University, and I earned my CPA shortly thereafter, although I am currently inactive.

4. As Masimo’s CFO and Executive VP, I am responsible for all aspects of finance, including accounting, financial planning and analysis, tax, and investor relations. I report directly to Masimo’s Chief Executive Officer, Joe Kiani.

5. Masimo maintains a financial data warehouse that we often refer to in documents as FinDW. The database includes a lot of Masimo’s Enterprise Resource Planning (“ERP”) information, coming from systems like Expandable or Oracle. The database also includes information such as revenue, cost of goods sold, sales orders, and purchase order information.

6. In connection with Masimo's complaint against Apple in the International Trade Commission, I directed members of Masimo's financial planning and analysis team to generate various financial reports containing information relevant to the Masimo products, including Masimo's rainbow® sensors, that I understand are covered by the patents asserted in the ITC Investigation. I understand that certain models of the rainbow® sensors are the Masimo domestic industry products in the ITC Investigation and relevant to these IPRs.

7. We extracted data from the financial data warehouse to generate the financial reports used in the ITC Investigation.

8. Exhibit 2082 is one of the financial reports we created for the ITC Investigation. Exhibit 2082 is a rainbow® Financial Report Spreadsheet showing various data related to Masimo's sales of the models of rainbow® sensors asserted as domestic industry products in the ITC Investigation. The data shown in Exhibit 2082 is from Fiscal Year 2008 to the second quarter of 2021.



10. I declare that all statements made herein on my own knowledge are true and that all statements made on information and belief are believed to be true, and

Dated: 11/3/2022



Micah Young

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