

**UNITED STATES
SECURITIES AND EXCHANGE COMMISSION**
Washington, D.C. 20549

**FORM S-8
REGISTRATION STATEMENT**

*Under
THE SECURITIES ACT OF 1933*

Inogen, Inc.

(Exact name of registrant as specified in its charter)

Delaware

(State or other jurisdiction of
incorporation or organization)

33-0989359

(I.R.S. Employer
Identification No.)

**301 Coromar Drive
Goleta, California 93117**
(Address of principal executive offices)

**Inogen, Inc. 2014 Equity Incentive Plan
Inogen, Inc. 2014 Employee Stock Purchase Plan**
(Full title of the plan)

**Nabil Shabshab
Chief Executive Officer and President**

**Inogen, Inc.
301 Coromar Drive
Goleta, California 93117**
(Name and address of agent for service)

(805) 562-0500
(Telephone number, including area code, of agent for service)

Copies to:

**Martin J. Waters
Zachary B. Myers
Wilson Sonsini Goodrich & Rosati,
Professional Corporation
12235 El Camino Real
San Diego, CA 92130
Telephone: (858) 350-2300**

**Jason Somer
General Counsel
Inogen, Inc.
301 Coromar Drive
Goleta, California 93117
Telephone: (805) 562-0500**

Indicate by check mark whether the registrant is a large accelerated filer, an accelerated filer, a non-accelerated filer, smaller reporting company, or an emerging growth company. See the definitions of "large accelerated filer," "accelerated filer," "smaller reporting company," and "emerging growth company" in Rule 12b-2 of the Exchange Act.

- | | | | |
|-------------------------|--------------------------|---------------------------|-------------------------------------|
| Large accelerated filer | <input type="checkbox"/> | Accelerated filer | <input checked="" type="checkbox"/> |
| Non-accelerated filer | <input type="checkbox"/> | Smaller reporting company | <input type="checkbox"/> |
| | | Emerging growth company | <input type="checkbox"/> |

If an emerging growth company, indicate by check mark if the registrant has elected not to use the extended transition period for complying with any new or revised financial accounting standards provided pursuant to Section 7(a)(2)(B) of the Securities Act.

This Registration Statement registers on Form S-8 (the “**Registration Statement**”) registers (i) 895,346 shares of common stock of the Registrant, par value \$0.001 per share (“**Common Stock**”) reserved for issuance pursuant to future awards under the Registrant’s 2014 Equity Incentive Plan (the “**2014 Plan**”) as a result of the annual evergreen increase under the 2014 Plan and (ii) 179,069 shares of Common Stock reserved for issuance pursuant to future awards under the Registrant’s 2014 Employee Stock Purchase Plan (the “**2014 ESPP**”) as a result of the annual evergreen increase under the 2014 ESPP. In accordance with Section E of the General Instructions to Form S-8, the contents of the previous registration statements on Form S-8 filed by the Registrant with the Securities and Exchange Commission (the “**Commission**”) on (i) February 18, 2014 (File No. 333-194016), (ii) May 4, 2015 (File No. 333-203842), (iii) March 14, 2016 (File No. 333-210175), (iv) March 1, 2017 (File No. 333-216352), and (v) February 28, 2018 (File No. 333-223280), are incorporated by reference herein. In accordance with the instructional note to Part I of Form S-8 as promulgated by the Commission, the information specified by Part I of Form S-8 has been omitted from this Registration Statement.

PART II

INFORMATION REQUIRED IN REGISTRATION STATEMENT

Item 3. Incorporation of Documents by Reference.

The Registrant hereby incorporates by reference into this Registration Statement the following documents previously filed with the Commission:

- (1) The Registrant’s Annual Report on Form [10-K](#) for the fiscal year ended December 31, 2022, filed with the Commission on February 24, 2023 (the “**Annual Report**”) pursuant to Section 13(a) of the Securities Exchange Act of 1934, as amended (the “**Exchange Act**”);
- (2) All other reports filed with the Commission pursuant to Section 13(a) or 15(d) of the Exchange Act since the end of the fiscal year covered by the Registrant’s Annual Report (other than the portions of these documents not deemed to be filed); and
- (3) The description of the Registrant’s common stock contained in the Company’s Registration Statement on [Form 8-A](#) (File No. 001-36309) filed with the Commission on February 10, 2014, pursuant to Section 12(b) of the Exchange Act, including any amendment or report filed for the purpose of updating such description.

All documents filed by the Registrant pursuant to Sections 13(a), 13(c), 14 and 15(d) of the Exchange Act on or after the date of this Registration Statement and prior to the filing of a post-effective amendment to this Registration Statement that indicates that all securities offered have been sold or that deregisters all securities then remaining unsold shall be deemed to be incorporated by reference in this Registration Statement and to be part hereof from the date of filing of such documents; *provided, however*, that documents or information deemed to have been furnished and not filed in accordance with the rules of the Commission shall not be deemed incorporated by reference into this Registration Statement. Any statement contained in a document incorporated or deemed to be incorporated by reference herein shall be deemed to be modified or superseded for purposes of this Registration Statement to the extent that a statement contained herein or in any subsequently filed document which also is deemed to be incorporated by reference herein modifies or supersedes such statement. Any such statement so modified or superseded shall not be deemed, except as so modified or superseded, to constitute a part of this Registration Statement.

Under no circumstances will any information furnished under current items 2.02 or 7.01 of Form 8-K be deemed incorporated herein by reference unless such Form 8-K expressly provides to the contrary.

Item 8. Exhibits.

Exhibit Number	Description	Incorporated by Reference			
		Form	File No.	Exhibit	Filing Date
4.1	Specimen common stock certificate of Registrant.	S-1/A	333-192605	4.1	1/16/14
4.2+	2014 Equity Incentive Plan.	S-1/A	333-192605	10.6	1/28/14
4.3+	Form of Restricted Stock Unit Agreement – Time-Based under the 2014 Equity Incentive Plan.	10-Q	001-36309	10.2	11/7/17
4.4+	Form of Restricted Stock Unit Agreement – Performance-Based under the 2014 Equity Incentive Plan.	10-Q	001-36309	10.3	11/7/17
4.5+	Form of Restricted Stock Award Agreement – Time-Based under the 2014 Equity Incentive Plan.	10-Q	001-36309	10.4	11/7/17
4.6+	Form of Restricted Stock Award Agreement – Performance-Based under the 2014 Equity Incentive Plan.	10-Q	001-36309	10.5	11/7/17
4.7+	2014 Employee Stock Purchase Plan.	S-1/A	333-192605	10.8	1/28/14
5.1*	Opinion of Wilson Sonsini Goodrich & Rosati, P.C.				
23.1*	Consent of Deloitte and Touche, LLP, Independent Registered Public Accounting Firm.				
23.2*	Consent of Wilson Sonsini Goodrich & Rosati, P.C. (contained in Exhibit 5.1 hereto).				
24.1*	Power of Attorney (contained on signature page hereto).				
107*	Filing Fee Table				

+ Indicates management contract or compensatory plan, contract or arrangement.

* Filed herewith.

SIGNATURES

Pursuant to the requirements of the Securities Act of 1933, as amended, the Registrant certifies that it has reasonable grounds to believe that it meets all of the requirements for filing on Form S-8 and has duly caused this registration statement to be signed on its behalf by the undersigned, thereunto duly authorized, in the City of Goleta, State of California, on February 24, 2023.

INOGEN, INC.

By: /s/ Nabil Shabshab
Nabil Shabshab
Chief Executive Officer, President and Director
(Principal Executive Officer)

POWER OF ATTORNEY

KNOW ALL PERSONS BY THESE PRESENTS, that each person whose signature appears below hereby constitutes and appoints Nabil Shabshab and Kristin Caltrider, and each of them, as his or her true and lawful attorneys-in-fact and agents, with full power of substitution and resubstitution, for him or her and in his or her name, place and stead, in any and all capacities (including his or her capacity as a director and/or officer of Inogen, Inc.) to sign the Registration Statement on Form S-8 of Inogen, Inc., and any and all amendments (including post-effective amendments) thereto, and to file the same, with all exhibits thereto and all other documents in connection therewith, with the Securities and Exchange Commission, granting unto said attorneys-in-fact and agents, and each of them, full power and authority to do and perform each and every act and thing requisite and necessary to be done in connection therewith, as fully for all intents and purposes as they, he or she might or could do in person, hereby ratifying and confirming all that said attorneys-in-fact and agents or any of them, or their, his or her substitute or substitutes, may lawfully do or cause to be done by virtue hereof.

Pursuant to the requirements of the Securities Act of 1933, this registration statement has been signed by the following persons in the capacities and on the dates indicated.

Signature	Title	Date
/s/ Nabil Shabshab Nabil Shabshab	Chief Executive Officer, President and Director (Principal Executive Officer)	February 24, 2023
/s/ Kristin Caltrider Kristin Caltrider	Chief Financial Officer (Principal Accounting and Financial Officer)	February 24, 2023
/s/ Elizabeth Mora Elizabeth Mora	Chairperson of the Board	February 24, 2023
/s/ Heather Rider Heather Rider	Director	February 24, 2023
/s/ Kristen Miranda Kristen Miranda	Director	February 24, 2023
/s/ Glenn Boehnlein Glenn Boehnlein	Director	February 24, 2023
/s/ Kevin King Kevin King	Director	February 24, 2023
/s/ Mary Kay Ladone Mary Kay Ladone	Director	February 24, 2023

OPINION OF WILSON SONSINI GOODRICH & ROSATI
PROFESSIONAL CORPORATION

February 24, 2023

Inogen, Inc.
301 Coromar Drive
Goleta, California 93117

Re: Registration Statement on Form S-8

Ladies and Gentlemen:

We have examined the Registration Statement on Form S-8 (the “**Registration Statement**”) to be filed by Inogen, Inc., a Delaware corporation (the “**Company**”), with the Securities and Exchange Commission on or about the date hereof, in connection with the registration under the Securities Act of 1933, as amended, of an aggregate of up to 1,074,415 shares of the Company’s common stock, par value \$0.001 per share (“**Common Stock**”), consisting of (i) 895,346 shares of Common Stock reserved for issuance pursuant to the Inogen, Inc. 2014 Equity Incentive Plan and (ii) 179,069 shares of Common Stock reserved for issuance pursuant to the Inogen, Inc. 2014 Employee Stock Purchase Plan (collectively, such plans are referred to herein as the “**Plans**” and such shares are referred to herein as the “**Shares**”). As your legal counsel, we have examined the proceedings taken and are familiar with the actions proposed to be taken by you in connection with the issuance and sale of the Shares under the Plans and pursuant to the agreements related thereto.

It is our opinion that, when issued and sold in the manner referred to in the Plans and pursuant to the agreements that accompany the Plans, the Shares will be legally and validly issued, fully paid and nonassessable.

We consent to the use of this opinion as an exhibit to the Registration Statement and further consent to the use of our name wherever appearing in the Registration Statement and any amendments thereto.

Very truly yours,

/s/ Wilson Sonsini Goodrich & Rosati

WILSON SONSINI GOODRICH & ROSATI
Professional Corporation

CONSENT OF INDEPENDENT REGISTERED PUBLIC ACCOUNTING FIRM

We consent to the incorporation by reference in this Registration Statement on Form S-8 of our reports dated February 24, 2023 relating to the financial statements of Inogen Inc. and the effectiveness of Inogen Inc.'s internal control over financial reporting, appearing in the Annual Report on Form 10-K of Inogen, Inc. for the year ended December 31, 2022.

/s/ Deloitte & Touche LLP

Los Angeles, California
February 24, 2023

Calculation of Filing Fee Tables

Form S-8
(Form Type)Inogen, Inc.
(Exact name of registrant as specified in its charter)

Table 1 – Newly Registered Securities

Security Type	Security Class Title	Fee Calculation Rule	Amount Registered	Proposed Maximum Offering Price Per Unit	Maximum Aggregate Offering Price	Fee Rate	Amount of Registration Fee
Equity	Common Stock, par value \$0.001 per share, reserved for issuance under the Registrant's 2014 Equity Incentive Plan	Rule 457(c) and Rule 457(h)	895,346 ⁽²⁾	\$23.24 ⁽⁴⁾	\$20,807,841.04	0.00011020	\$2,293.03
Equity	Common Stock, par value \$0.001 per share, reserved for issuance under the Registrant's 2014 Employee Stock Purchase Plan	Rule 457(c) and Rule 457(h)	179,069 ⁽³⁾	\$19.76 ⁽⁵⁾	\$3,538,403.44	0.00011020	\$389.94
Total Offering Amounts			1,074,415		\$24,346,244.48		
Total Fee Offsets⁽⁶⁾							—
Net Fee Due							\$2,682.97

- (1) Pursuant to Rule 416(a) of the Securities Act of 1933, as amended (the "Securities Act"), this registration statement (the "Registration Statement") shall also cover any additional shares of the Registrant's Common Stock that become issuable under the Registrant's 2014 Equity Incentive Plan (the "2014 Plan") or the Registrant's 2014 Employee Stock Purchase Plan (the "2014 ESPP") by reason of any stock dividend, stock split, recapitalization or other similar transaction effected without receipt of consideration or conversion of the Registrant's Common Stock that increases the number of outstanding shares of Common Stock.
- (2) Represents an automatic increase in the number of shares of Common Stock reserved for issuance pursuant to future awards under the 2014 Plan as a result of the annual evergreen increase under the 2014 Plan.

- (3) Represents an automatic increase in the number of shares of Common Stock reserved for issuance pursuant to future awards under the 2014 ESPP as a result of the annual evergreen increase under the 2014 ESPP.
 - (4) Pursuant to Rule 457(c) and 457(h) under the Securities Act, and solely for the purpose of calculating the registration fee, the proposed maximum offering price per share is \$23.24, which is the average of the high and low prices of shares of Common Stock on The Nasdaq Global Select Market (“Nasdaq”) on February 23, 2023 (such date being within five business days of the date that this Registration Statement was filed with the U.S. Securities and Exchange Commission (the “SEC”)).
 - (5) Pursuant to Rule 457(c) and 457(h) under the Securities Act, and solely for the purpose of calculating the registration fee, the proposed maximum offering price per share is \$19.76, which is 85% of the average of the high and low prices of shares of Common Stock on Nasdaq on February 23, 2023 (such date being within five business days of the date that this Registration Statement was filed with the SEC). Pursuant to the 2014 ESPP, the purchase price of the shares of common stock reserved for issuance thereunder will be 85% of the lower of the fair market value of the common stock on (i) the first trading day of the offering period or (ii) the exercise date.
 - (6) The Registrant does not have any fee offsets.
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