

**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.)

**859 Ward Drive
Goleta, California 93111**
(Address of principal executive offices)

Inogen, Inc. Amended and Restated 2023 Equity Incentive Plan
(Full title of the plan)

Kevin R.M. Smith
Chief Executive Officer and President

**Inogen, Inc.
859 Ward Drive
Goleta, California 93111**
(Name and address of agent for service)

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

Patrick J. Pazderka
Fox Rothschild LLP
City Center
33 S. Sixth Street, Suite 3600
Minneapolis, MN 55402
Telephone: (612) 607-7557

Jason Somer
General Counsel
Inogen, Inc.
859 Ward Drive
Goleta, California 93111
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
Non-accelerated filer

Accelerated filer
Smaller reporting company
Emerging growth company

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.

EXPLANATORY NOTE

This Registration Statement on Form S-8 (the “**Registration Statement**”) of Inogen, Inc. (the “**Company**” or the “**Registrant**”) registers an additional 1,200,000 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 Amended and Restated 2023 Equity Incentive Plan (such plan and all prior and subsequent versions thereof, the “**2023 Plan**”). This share increase was approved by the Company’s stockholders at an annual meeting of stockholders held on June 5, 2024. In accordance with Section E of the General Instructions to Form S-8, the contents of the previous registration statement on Form S-8 filed by the Registrant with the Securities and Exchange Commission (the “**Commission**”) on June 7, 2023 (File No. 333-272468) is incorporated by reference herein, except to the extent supplemented, superseded or modified by the specific information set forth below or the specific exhibits attached hereto. 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 Securities and Exchange Commission (the “**SEC**”):

- (1) The Registrant’s Annual Report on [Form 10-K](#) for the fiscal year ended December 31, 2023, filed with the SEC Commission on March 1, 2024.
- (2) The Registrant’s Quarterly Report on [Form 10-Q](#) for the period ended March 31, 2024, filed with the SEC on May 8, 2024.
- (3) The Registrant’s Current Reports on Form 8-K filed on [January 5, 2024](#), [January 24, 2024](#), [April 15, 2024](#), [May 15, 2024](#) and [June 7, 2024](#) (other than information furnished rather than filed in any such report).
- (4) All other reports filed with the Commission pursuant to Section 13(a) or 15(d) of the Securities Exchange Act of 1934, as amended (the “**Exchange Act**”), since the end of the fiscal year covered by the Registrant’s Annual Report referred to in (1) above.
- (5) 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+	Amended and Restated 2023 Equity Incentive Plan.	8-K	001-36309	10.1	6/7/24
4.3+	Form of Stock Option Agreement under the Amended and Restated 2023 Equity Incentive Plan.	8-K	001-36309	10.2	6/7/24
4.4+	Form of Restricted Stock Unit Agreement - Time-Based under the Amended and Restated 2023 Equity Incentive Plan.	8-K	001-36309	10.3	6/7/24
4.5+	Form of Restricted Stock Unit Agreement - Performance-Based under the Amended and Restated 2023 Equity Incentive Plan.	8-K	001-36309	10.4	6/7/24
5.1*	Opinion of Fox Rothschild LLP.				
23.1*	Consent of Deloitte and Touche, LLP, Independent Registered Public Accounting Firm.				
23.2*	Consent of Opinion of Fox Rothschild LLP (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 June 12, 2024.

INOGEN, INC.

By: /s/ Kevin R.M. Smith
Kevin R.M. Smith
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 Kevin Smith and Michael Bourque, 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/ Kevin R.M. Smith	Kevin R.M. Smith	Chief Executive Officer, President and Director (Principal Executive Officer)	June 12, 2024
/s/ Michael Bourque	Michael Bourque	Chief Financial Officer (Principal Accounting and Financial Officer)	June 12, 2024
/s/ Elizabeth Mora	Elizabeth Mora	Chairperson of the Board	June 12, 2024
/s/ Heather Rider	Heather Rider	Director	June 12, 2024
/s/ Thomas West	Thomas West	Director	June 12, 2024
/s/ Glenn Boehnlein	Glenn Boehnlein	Director	June 12, 2024
/s/ Kevin King	Kevin King	Director	June 12, 2024
/s/ Mary Kay Ladone	Mary Kay Ladone	Director	June 12, 2024

[Fox Rothschild LLP Letterhead]

June 12, 2024

Inogen, Inc.
859 Ward Drive
Goleta, California 93111

**Re: Inogen, Inc.
Registration Statement on Form S-8**

Ladies and Gentlemen:

We have acted as counsel to Inogen, Inc., a Delaware corporation (the “Company”), in connection with the preparation and filing with the Securities and Exchange Commission (the “Commission”) of the Company’s Registration Statement on Form S-8 (the “Registration Statement”) under the Securities Act of 1933, as amended (the “Securities Act”), registering the offer and sale of up to an additional 1,200,000 shares of the Company’s Common Stock, par value \$0.001 per share (the “Shares”), issuable under the Inogen, Inc. Amended and Restated 2023 Equity Incentive Plan (the “Plan”), filed by the Company with the Securities and Exchange Commission (the “SEC”) on June 12, 2024.

In connection with this opinion, we have examined and relied upon the originals, or copies certified or otherwise identified to our satisfaction, of such records, documents, certificates and other instruments as in our judgment are necessary or appropriate to enable us to render the opinions expressed below. As to certain factual matters, we have relied upon certificates of the officers of the Company and have not sought to independently verify such matters.

In rendering this opinion, we have assumed the genuineness and authenticity of all signatures on original documents; the legal capacity of all natural persons; the authenticity of all documents submitted to us as originals; the conformity to originals of all documents submitted to us as certified or photocopies; the authenticity of the originals of such latter documents, including electronic signatures made and/or transmitted using electronic signature technology (e.g., via DocuSign or similar electronic signature technology); that any such signed electronic record shall be valid and as effective to bind the party so signing as a paper copy bearing such party’s handwritten signature; the accuracy and completeness of all documents and records reviewed by us; the accuracy, completeness and authenticity of certificates issued by any governmental official, office or agency and the absence of change in the information contained therein from the effective date of any such certificate; and other than for the Company, the due authorization, execution and delivery of all documents where authorization, execution and delivery are prerequisites to the effectiveness of such documents.

Our opinion herein is expressed solely with respect to the General Corporation Law of the State of Delaware (including the statutory provisions, all applicable provisions of the Delaware Constitution and reported judicial decisions interpreting the foregoing) and is based on these laws as in effect on the date hereof. We express no opinion as to whether the laws of any jurisdiction are applicable to the subject matter hereof. We are not rendering any opinion as to compliance with any federal or other state law, rule or regulation relating to securities, or to the sale or issuance thereof.

On the basis of the foregoing and in reliance thereon, and subject to the qualifications herein stated, we are of the opinion that the Shares registered pursuant to the Registration Statement have been duly and validly authorized and reserved for issuance and that upon the issuance of the Shares and payment therefor in accordance with the provisions of the Inducement Award Agreements, the Shares will be validly issued, fully paid and non-assessable.

We hereby consent to the filing of this opinion as an exhibit to the Registration Statement. In giving such consent, we do not admit that we are in the category of persons whose consent is required under Section 7 of the Securities Act or the rules and regulations of the SEC thereunder. This opinion is expressed as of the date hereof, and we disclaim any undertaking to update or supplement this opinion or to advise you of any subsequent changes in the facts stated or assumed herein or of any subsequent changes in applicable law.

Very truly yours,

/s/ Fox Rothschild LLP

FOX ROTHSCHILD LLP

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 March 1, 2024 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, 2023.

/s/ Deloitte & Touche LLP

Los Angeles, California
June 12, 2024

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 Amended and Restated 2023 Equity Incentive Plan	Rule 457(c) and Rule 457(h)	1,200,000 ⁽²⁾	\$8.44 ⁽³⁾	\$10,128,000	0.0001476	\$1,494.90
Total Offering Amounts			1,200,000		\$10,128,000		\$1,494.90
Total Fee Offsets⁽⁴⁾							—
Net Fee Due							\$1,494.90

- (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 Amended and Restated 2023 Equity Incentive Plan (the “2023 Plan”) 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. In addition, pursuant to Rule 416(c) under the Securities Act, this Registration Statement also covers an indeterminate amount of interests to be offered or sold pursuant to the employee benefits plan(s) described herein.
- (2) Represents an increase of 1,200,000 shares of Common Stock available for grants under the 2023 Plan.
- (3) 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 \$8.44, which is the average of the high and low prices of shares of Common Stock on The Nasdaq Global Select Market (“Nasdaq”) on June 10, 2024 (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”).
- (4) The Registrant does not have any fee offsets.

