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

FORM 8-K

CURRENT REPORT
Pursuant to Section 13 or 15(d)
of The Securities Exchange Act of 1934

Date of Report (Date of earliest event reported)

March 11, 2015

INOGEN, INC.

(Exact name of registrant as specified in its charter)

Delaware
(State or other jurisdiction
of incorporation)

001-36309
(Commission
File Number)

33-0989359
(IRS Employer
Identification No.)

326 Bollay Drive
Goleta, California 93117
(Address of principal executive offices, including zip code)

(805) 562-0500
(Registrant's telephone number, including area code)

Not Applicable
(Former name or former address, if changed since last report)

Check the appropriate box below if the Form 8-K filing is intended to simultaneously satisfy the filing obligation of the registrant under any of the following provisions (see General Instruction A.2. below):

- Written communications pursuant to Rule 425 under the Securities Act (17 CFR 230.425)
 - Soliciting material pursuant to Rule 14a-12 under the Exchange Act (17 CFR 240.14a-12)
 - Pre-commencement communications pursuant to Rule 14d-2(b) under the Exchange Act (17 CFR 240.14d-2(b))
 - Pre-commencement communications pursuant to Rule 13e-4(c) under the Exchange Act (17 CFR 240.13e-4(c))
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Item 2.02. Results of Operations and Financial Condition.

On March 11, 2015, Inogen, Inc. (“Inogen”) issued a press release postponing its earnings call for the fourth quarter and full year 2014 as a result of an ongoing internal investigation. The press release is attached hereto as Exhibit 99.1 and is incorporated herein by reference.

The information furnished in this Current Report under Item 2.02 and the exhibit attached hereto shall not be deemed “filed” for purposes of Section 18 of the Securities Exchange Act of 1934, as amended (the “Exchange Act”), or incorporated by reference in any filing under the Securities Act of 1933, as amended, or the Exchange Act, except as shall be expressly set forth by specific reference in such a filing.

Item 9.01 Financial Statements and Exhibits.

(d) Exhibits

<u>Exhibit</u>	<u>Description</u>
99.1	Press Release, dated March 11, 2015.

SIGNATURES

Pursuant to the requirements of the Securities Exchange Act of 1934, the registrant has duly caused this report to be signed on its behalf by the undersigned hereunto duly authorized.

INOGEN, INC.

By: /s/ Alison Bauerlein

Alison Bauerlein
Executive Vice President, Finance, Chief
Financial Officer, Secretary and Treasurer

Date: March 11, 2015

EXHIBIT INDEX

<u>No.</u>	<u>Description</u>
99.1	Press Release, dated March 11, 2015.

NewsRelease



FOR IMMEDIATE RELEASE

Inogen Reaffirms 2015 Guidance, Announces Audit Committee Investigation into Accounting Matters, Postpones Fourth Quarter and Fiscal Year 2014 Earnings Release and Conference Call

Goleta, California,— March 11, 2015 —**Inogen, Inc.** (Nasdaq: INGN), a medical technology company offering innovative respiratory products for use in the homecare setting, today announced that during the first quarter of 2015 certain potential accounting matters were discovered by management, which prompted the Audit Committee, with the assistance of independent advisors, to commence an internal investigation. The Audit Committee is investigating whether there were any violations of the Company's accounting policies associated with these potential accounting matters. The Audit Committee has not reached any conclusion because of the investigation, and the Company cannot predict the outcome of the investigation or when it will be completed.

Inogen remains confident in its strategy, top-line growth and profitability and does not believe these matters will impact the Company's previously stated outlook for Fiscal Year 2015 or its long-term business plan. We are unable to comment on Fiscal Year 2014 until the investigation is completed. The Company is postponing its fourth quarter and fiscal year 2014 earnings release and conference call, which had been scheduled for March 12, 2014. Inogen will announce such results as soon as practicable following the completion of the Audit Committee's investigation.

About Inogen

Inogen is innovation in oxygen therapy. We are a medical technology company that develops, manufactures and markets innovative oxygen concentrators used to deliver supplemental long-term oxygen therapy to patients suffering from chronic respiratory conditions.

For more information, please visit www.inogen.com.

Cautionary Note Concerning Forward-Looking Statements

This press release contains forward-looking statements within the meaning of the Private Securities Litigation Reform Act of 1995, including, among others, statements regarding Inogen's current estimates of full year 2015 financial results, and statements regarding the impact of the internal investigation. Forward-looking statements are subject to numerous risks and uncertainties that could cause actual results to differ materially from currently anticipated results, including but not limited to, risks arising from the possibility that Inogen will not realize anticipated revenue; the impact of reduced reimbursement rates, including in connection with the implementation of the competitive bidding and the newly released Center for Medicare and Medicaid Services (CMS) rules; the possible loss of key employees, customers, or suppliers; and intellectual property risks if Inogen is unable to secure and maintain patent or other intellectual property protection for the intellectual property used in its products. In addition, Inogen's business is subject to numerous additional risks

and uncertainties, including, among others, risks relating to market acceptance of its products; its ability to successfully launch new products and applications; competition; its sales, marketing and distribution capabilities; its planned sales, marketing, and research and development activities; interruptions or delays in the supply of components or materials for, or manufacturing of, its products; seasonal variations in customer operations; unanticipated increases in costs or expenses; and risks associated with international operations. Information on these and additional risks, uncertainties, and other information affecting Inogen's business and operating results are contained in Inogen's Annual Report on Form 10-K for the year ended December 31, 2013 and in Inogen's subsequent reports on Form 10-Q and Form 8-K filed with the Securities and Exchange Commission. These forward-looking statements speak only as of the date hereof. Inogen disclaims any obligation to update these forward-looking statements except as may be required by law.

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