

Inogen Inc
Form NT 10-K/A
April 14, 2015

SEC File Number: **001-36309**
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104

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

FORM 12b-25/A
Amendment Number 1

NOTIFICATION OF LATE FILING

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

For Period Ended: **December 31, 2014**

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:

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 Item(s) to which the notification relates:

PART I - REGISTRANT INFORMATION

Inogen, Inc.

Full name of registrant

Former name if applicable

326 Bollay Drive

Address of principal executive office (Street and number)

Goleta, CA 93117

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 reasons described in reasonable detail in Part III of this form could not be eliminated without unreasonable effort or expense;
- (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.

On April 1, 2015, Inogen, Inc. (the Company) filed with the SEC a Form 12b-25, Notification of Late Filing, with regard to its Annual Report on Form 10-K for the year ended December 31, 2014 (the Form 10-K) because the Company had not finalized an ongoing internal investigation by the Audit Committee regarding certain potential accounting matters that were discovered by management. The Company recently determined that it requires additional time to file its Form 10-K because the Audit Committee investigation is not complete. Consequently, the Company is not in a position to file its Form 10-K until after the completion of the Audit Committee's investigation.

PART IV - OTHER INFORMATION

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

Alison Bauerlein

(805)

562-0500

(Name)

(Area Code)

(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 the 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 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.

Forward-Looking Statements

Safe Harbor Statement Under U.S. Private Securities Litigation Reform Act of 1995

This Form 12b-25 contains forward-looking statements within the meaning of the Private Securities Litigation Reform Act of 1995 and Section 21E of the Securities Exchange Act of 1934 (the Exchange Act), regarding the Company's expectation that it requires additional time to file its Form 10-K beyond the permitted 15-day extension under Rule 12b-25 of the Exchange Act of the prescribed due date of March 31, 2015.

These forward-looking statements involve risks and uncertainties, and actual results could vary materially from these forward-looking statements. Factors that may cause future results to differ materially from management's current expectations include, among other things, the discovery of additional information relevant to the internal investigation; the conclusions of the Audit Committee (and the timing of the conclusions) concerning matters relating to the internal investigation; the timing of the review by, and the conclusions of, our independent registered public accounting firm regarding the internal investigation and our financial statements; and the risk that the completion and filing of the Form 10-K will take longer than expected. We disclaim any obligation to update information contained in these forward-looking statements whether as a result of new information, future events, or otherwise.

Inogen, Inc.

(Name of Registrant as Specified in Charter)

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

Date: April 14, 2015

By: /s/ Alison Bauerlein
Alison Bauerlein
Executive Vice President, Finance,

*Chief Financial Officer, Secretary and
Treasurer*