



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

DIVISION OF  
CORPORATION FINANCE

Mail Stop 3030

December 20, 2016

Via E-mail

Vaseem Mahboob  
Chief Financial Officer  
Endologix, Inc.  
2 Musick  
Irvine, California 92618

**Re: Endologix, Inc.  
Form 10-K for the fiscal year ended December 31, 2015  
Filed February 29, 2016  
Form 8-K Filed November 1, 2016  
File No. 000-28440**

Dear Mr. Mahboob:

We have limited our review of your filing to the financial statements and related disclosures and have the following comments. In some of our comments, we may ask you to provide us with information so we may better understand your disclosure.

Please respond to these comments within ten business days by providing the requested information or advise us as soon as possible when you will respond. If you do not believe our comments apply to your facts and circumstances, please tell us why in your response.

After reviewing your response to these comments, we may have additional comments.

Form 8-K Filed November 1, 2016

Exhibit 99.1

1. We note that your press release includes presentation of amounts and other disclosures described as pro forma for the three and nine months ended September 30, 2015. You also disclose that the pro forma information is derived from combining the stand-alone results of Endologix and TriVascula for those periods. Tell us why it is appropriate to present this pro forma information, including how the disclosures are appropriate under Article 11 of Regulation S-X. If the disclosures described as pro forma are not prepared and presented in accordance Article 11 of Regulation S-X, tell us why these disclosures are not non-GAAP measures under Item 10(e) of Regulation S-K.

2. We reference your presentation of pro forma adjusted EBITDA for the three and nine-months ended September 30, 2015. Please revise future filings to provide the disclosures and reconciliation required by Item 10(e) of Regulation S-K. Please also refer to Question 101.02 of the updated Compliance and Disclosure Interpretations issued on May 17, 2016.
3. Under Financial Guidance, we see that you disclose a projected range of net loss per share labeled as being GAAP. However, you also disclose that your financial guidance excludes purchase price accounting impacts related to the Trivascular merger. Tell us why it is appropriate to characterize your financial guidance as being GAAP absent inclusion of the purchase price accounting impact of the merger. Alternatively, in future earnings releases identify your guidance as non-GAAP, as appropriate, and provide a quantitative reconciliation or disclose why a quantitative reconciliation cannot be provided without unreasonable efforts. Refer to the updated Compliance and Disclosure Interpretations issued on May 17, 2016 and Item 10(e)(1)(i)(B) of Regulation S-K.

We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

You may contact Kristin Lochhead at (202) 551-3664 or Gary Todd, Senior Accountant, at (202) 551-3605 with any questions. You may also reach me at (202) 551-3676.

Sincerely,

/s/Gary Todd for

Brian Cascio  
Accounting Branch Chief  
Office of Electronics and Machinery