



DIVISION OF  
CORPORATION FINANCE

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

March 8, 2023

Per Brodin  
Chief Financial Officer  
Orion Energy Systems, Inc.  
2210 Woodland Drive  
Manitowoc, Wisconsin 54220

**Re: Orion Energy Systems, Inc.**  
**Registration Statement on Form S-3**  
**Filed March 1, 2023**  
**File No. 333-270197**

Dear Per Brodin:

This is to advise you that we have not reviewed and will not review your registration statement.

Please refer to Rules 460 and 461 regarding requests for acceleration. 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.

Please contact Gregory Herbers at 202-551-8028 with any questions.

Sincerely,

Division of Corporation Finance  
Office of Manufacturing

cc: Garrett F. Bishop