

March 9, 2020

Michael W. Altschaefl  
Chief Executive Officer  
Orion Energy Systems, Inc.  
2210 Woodland Drive  
Manitowoc, Wisconsin 54220

Re: Orion Energy Systems, Inc,  
Registration Statement on Form S-3  
Filed March 2, 2020  
File No. 333-236837

Dear Mr. Altschaefl:

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 Thomas Jones at 202-551-3602 with any questions.

Sincerely,

Division of

Office of

Corporation Finance

Manufacturing

cc: Steven R. Barth, Esq.