FORM 3

## **UNITED STATES SECURITIES AND EXCHANGE COMMISSION**

Washington, D.C. 20549

# INITIAL STATEMENT OF BENEFICIAL OWNERSHIP OF SECURITIES

OMB APPI	ROVAL						
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Filed pursuant to Section 16(a) of the Securities Exchange Act of 1934 or Section 30(h) of the Investment Company Act of 1940

KACKLEY JAMES R			2. Date of Event Requiring Stater Month/Day/Yea 12/18/2007	ment	3. Issuer Name and Ticker or Trading Symbol ORION ENERGY SYSTEMS, INC. [ OESX ]							
(Last) 1204 PILGRIN	(First)  # ROAD	(Middle)			Relationship of Reporting Person( (Check all applicable)     X Director			5. If Amendment, Date of Original Filed (Month/Day/Year)				
					Officer (give title below)	Other (spe		6. Individual or Joint/Group Filing (Check Applicable Line)				
(Street) PLYMOUTH	TA7T	53073			,	,			y One Reporting Person			
————	VVI	33073						Form filed by Reporting P	y More than One erson			
(City)	(State)	(Zip)										
Table I - Non-Derivative Securities Beneficially Owned												
1. Title of Security (Instr. 4)					Amount of Securities eneficially Owned (Instr. 4)				Beneficial Ownership			
Common Stock					217,000	D						
Common Stock					45,000	I	By	Spouse as Trus	itee			
Table II - Derivative Securities Beneficially Owned (e.g., puts, calls, warrants, options, convertible securities)												
[E]		2. Date Exercisable and Expiration Date (Month/Day/Year)		3. Title and Amount of Securities Underlying Derivative Security (Instr.		4. Conversion or Exercise Price of		6. Nature of Indirect Beneficial Ownership (Instr. 5)				
		Date Exercisable	Expiration Date	Title	Amount or Number of Shares	Derivative Security						
Stock Options (	(right to buy)		(1)	06/29/2015	Common Stock	60,000	0.75	D				
Stock Options (	(right to buy)		(2)	12/20/2016	Common Stock	38,000	2.2	D				
Stock Options (right to buy)		07/27/2008 <sup>(3)</sup>	07/27/2017	Common Stock	10,000	4.49	D					

#### Explanation of Responses:

- 1. Grant to reporting person of option to buy shares under the 2003 Stock Option Plan. This option, granted June 29, 2005, vests and becomes exercisable in 20% increments on March 31, 2006, 2007, 2008, 2009, and 2010, reportingly.
- 2. Grant to reporting person of option to buy shares under the 2004 Equity Incentive Plan. This option, granted December 20, 2006, vests 2,000 shares per month beginning January 20, 2007.
- 3. Grant to reporting person of option to buy shares under the 2004 Equity Incentive Plan. This option, granted July 27, 2007, becomes fully exercisable on July 27, 2008.

### Remarks:

kackleypoa.HTM

Peter C. Underwood, Attorneyin-Fact 12/18/2007

\*\* Signature of Reporting Person Dat

Reminder: Report on a separate line for each class of securities beneficially owned directly or indirectly.

- \* If the form is filed by more than one reporting person, see Instruction 5 (b)(v).
- \*\* Intentional misstatements or omissions of facts constitute Federal Criminal Violations See 18 U.S.C. 1001 and 15 U.S.C. 78ff(a).

Note: File three copies of this Form, one of which must be manually signed. If space is insufficient, see Instruction 6 for procedure.

Persons who respond to the collection of information contained in this form are not required to respond unless the form displays a currently valid OMB Number.

#### POWER OF ATTORNEY

Know all by these presents, that, for good and valuable consideration, the sufficiency and receipt of which are hereby acknowledged, the undersigned hereby constitutes and appoints each of Eric von Estorff, Steven R. Barth and Peter C. Underwood, and any of their substitutes, signing singly, the undersigned's true and lawful attorney-in-fact to:

- (1) execute for and on behalf of the undersigned (in accordance with Section 16(a) of the Securities Exchange Act of 1934, as amended, and the rules thereunder (the "Exchange Act")), in the undersigned's capacity as an officer or director of Orion Energy Systems, Inc., a Wisconsin corporation (the "Company"), any and all Forms 3, 4 and/or 5, and any amendments thereto, that are necessary or advisable for the undersigned to file under Section 16(a) (collectively, "Documents");
- (2) do and perform any and all acts for and on behalf of the undersigned that may be necessary or desirable to complete and execute any such Documents and timely file such Documents with the United States Securities and Exchange Commission and any stock exchange or similar authority; and
- (3) take any other action of any type whatsoever in connection with the foregoing which, in the opinion of such attorney-in-fact, may be of benefit to, in the best interest of, or legally required by, the undersigned, it being understood that the documents executed by such attorney-in-fact on behalf of the undersigned pursuant to this Power of Attorney shall be in such form and shall contain such terms and conditions as such attorney-in-fact may approve in such attorney-in-fact's discretion.

The undersigned hereby grants to each such attorney-in-fact full power and authority to do and perform any and every act and thing whatsoever requisite, necessary or proper to be done in the exercise of any of the rights and powers herein granted, as fully to all intents and purposes as the undersigned might or could do if personally present, with full power of substitution or revocation, hereby ratifying and confirming all that each such attorney-in-fact (or such attorney-in-fact's substitute or substitutes) shall lawfully do or cause to be done by virtue of this power of attorney and the rights and powers herein granted. The undersigned acknowledges that each attorney-in-fact, in serving in such capacity at the request of the undersigned, is not assuming, nor is such attorney-in-fact's substitute or substitutes or the Company assuming, any of the undersigned's responsibilities to comply with the Exchange Act. The undersigned agrees to defend and hold harmless each attorney-in-fact (and such attorney-in-fact's substitute or substitutes) from and against any and all loss, damage or liability that such attorney-in-fact may sustain as a result of any action taken in good faith hereunder.

This Power of Attorney shall remain in full force and effect until the undersigned is no longer required to file Documents with respect to the undersigned's holdings of and transactions in securities issued by the Company, unless earlier revoked by the undersigned in a signed writing delivered to each of the foregoing attorneys-in-fact.

IN WITNESS WHEREOF, the undersigned has caused this Power of Attorney to be executed as of this 20th day of October, 2007.

/s/ James R. Kackley James R. Kackley