

As filed with the Securities and Exchange Commission on August 11, 2023

UNITED STATES SECURITIES AND EXCHANGE COMMISSION**WASHINGTON, D.C. 20549****FORM S-8****REGISTRATION STATEMENT
UNDER****THE SECURITIES ACT OF 1933****ORION ENERGY SYSTEMS, INC.**

(Exact name of registrant as specified in its charter)

Wisconsin(State or other jurisdiction of
incorporation or organization)**39-1847269**

(I.R.S. Employer Identification No.)

**2210 Woodland Drive
Manitowoc, Wisconsin**

(Address of Principal Executive Offices)

54220

(Zip Code)

Orion Energy Systems, Inc. 2016 Omnibus Incentive Plan, as amended and restated

(Full title of the plan)

J. Per Brodin**Chief Financial Officer****Orion Energy Systems, Inc.****2210 Woodland Drive****Manitowoc, Wisconsin 54220****(920) 892-9340**(Name, address and telephone number, including area
code, of agent for service)

Copy to:

Steven R. Barth, Esq.**Garrett F. Bishop, Esq.****Foley & Lardner LLP****777 East Wisconsin Avenue****Milwaukee, Wisconsin 53202****(414) 271-2400**

Indicate by check mark whether the registrant is a large accelerated filer, an accelerated filer, a non-accelerated filer, a smaller reporting company or an emerging growth company. See the definition of "large accelerated filer," "accelerated filer," "smaller reporting company" and "emerging growth company" in Rule 12b-2 of the Exchange Act:

Large accelerated filer	<input type="checkbox"/>	Accelerated filer	<input type="checkbox"/>
Non-accelerated filer	<input checked="" type="checkbox"/>	Smaller reporting company	<input checked="" type="checkbox"/>
		Emerging growth company	<input type="checkbox"/>

If an emerging growth company, indicate by check mark if the registrant has elected not to use the extended transition period for complying with any new or revised financial accounting standards provided pursuant to Section 7(a)(2)(B) of the Securities Act.

STATEMENT PURSUANT TO GENERAL INSTRUCTION E TO FORM S-8

The purpose of this Registration Statement is to register 2,500,000 additional shares of common stock, no par value (the "Common Stock") of Orion Energy Systems, Inc. (the "Company" or the "Registrant") in connection with the Orion Energy Systems, Inc. 2016 Omnibus Incentive Plan, as amended and restated (the "Plan") as a result of the approval by the Company's shareholders of an increase in the number of shares of Company common stock reserved under the Plan at the Company's 2023 annual meeting of shareholders.

Pursuant to General Instruction E of Form S-8, the contents of the Company's Registration Statement on Form S-8 (Registration No. 333-213042) filed on August 10, 2016 and its Registration Statement on Form S-8 (Registration No. 333-233180) filed on August 9, 2019, including the documents incorporated by reference therein, are incorporated by reference into this Registration Statement, except as set forth below.

PART I

INFORMATION REQUIRED IN THE SECTION 10(a) PROSPECTUS

The document or documents containing the information specified in Part I are not required to be filed with the Commission as part of this Form S-8 Registration Statement.

PART II

INFORMATION REQUIRED IN THE REGISTRATION STATEMENT

ITEM 8. EXHIBITS.

<u>Exhibit Number</u>	<u>Exhibit Description</u>
(4.1)	Amended and Restated Articles of Incorporation of Orion Energy Systems, Inc. [Incorporated by reference to Exhibit 3.3 to the Registrant's Form S-1 Registration Statement filed with the Securities and Exchange Commission on August 20, 2007].
(4.2)	Second Amended and Restated Bylaws of Orion Energy Systems, Inc. [Incorporated by reference to Exhibit 3.1 to the Registrant's Current Report on Form 8-K filed with the Securities and Exchange Commission on November 14, 2022].
(4.3)	Orion Energy Systems, Inc. 2016 Omnibus Incentive Plan, as amended and restated [Incorporated by reference to Annex A to the Registrant's Definitive Proxy Statement on Schedule 14A filed with the Securities and Exchange Commission on June 30, 2023 (File No 001-33887)].
(5)	Opinion of Foley & Lardner LLP (including consent of counsel).*
(23.1)	Consent of BDO USA, LLP.*
(23.2)	Consent of Foley & Lardner LLP (filed as part of Exhibit (5)).*
(24)	Powers of Attorney (included on the signature page to this Registration Statement).*
(107)	Filing Fee Table.*

* Filed herewith

SIGNATURES

Pursuant to the requirements of the Securities Act of 1933, the Registrant certifies that it has reasonable grounds to believe that it meets all of the requirements for filing on Form S-8 and has duly caused this Registration Statement to be signed on its behalf by the undersigned, thereunto duly authorized, in the City of Manitowoc, State of Wisconsin, on August 10, 2023.

ORION ENERGY SYSTEMS, INC.

By: /s/ Michael H. Jenkins
Michael H. Jenkins
Chief Executive Officer

Pursuant to the requirements of the Securities Act of 1933, this Registration Statement has been signed below by the following persons in the capacities indicated on August 11, 2023. Each person whose signature appears below constitutes and appoints Michael H. Jenkins and J. Per Brodin, and each of them, his or her true and lawful attorney-in-fact and agent, with full power of substitution and resubstitution, for him or her and in his or her name, place and stead, in any and all capacities, to sign any and all amendments (including post-effective amendments) to this Registration Statement and to file the same, with all exhibits thereto, and other documents in connection therewith, with the Securities and Exchange Commission, granting unto each said attorneys-in-fact and agents, and each of them, full power and authority to do and perform each and every act and thing requisite and necessary to be done in connection therewith, as fully to all intents and purposes as he or she might or could do in person, hereby ratifying and confirming all that said attorneys-in-fact and agents, or any of them, or their or his or her substitute or substitutes, may lawfully do or cause to be done by virtue hereof.

<u>Signature</u>	<u>Title</u>
<u>/s/ Michael H. Jenkins</u> Michael H. Jenkins	Chief Executive Officer and Director (Principal Executive Officer)
<u>/s/ J. Per Brodin</u> J. Per Brodin	Chief Financial Officer, Executive Vice President, Chief Accounting Officer and Treasurer (Principal Financial and Accounting Officer)
<u>/s/ Anthony L. Otten</u> Anthony L. Otten	Board Chair
<u>/s/ Ellen B. Richstone</u> Ellen B. Richstone	Director
<u>/s/ Richard A. Shapiro</u> Richard A. Shapiro	Director
<u>/s/ Sally A. Washlow</u> Sally A. Washlow	Director
<u>/s/ Heather L. Wishart-Smith</u> Heather L. Wishart-Smith	Director



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August 11, 2023

Orion Energy Systems, Inc.
2210 Woodland Drive
Manitowoc, Wisconsin 54220

Ladies and Gentlemen:

We have acted as counsel for Orion Energy Systems, Inc., a Wisconsin corporation (the "Company"), in conjunction with the preparation of a Registration Statement on Form S-8 (the "Registration Statement") to be filed by the Company with the Securities and Exchange Commission under the Securities Act of 1933, as amended (the "Securities Act"), relating to 2,500,000 shares of the Company's common stock, no par value (the "Shares") which may be issued pursuant to the Orion Energy Systems, Inc. 2016 Omnibus Incentive Plan, as amended and restated (the "Plan").

As such counsel, we have examined: (i) the Plan and related documents; (ii) the Registration Statement, including the exhibits (including those incorporated by reference) constituting a part of the Registration Statement; (iii) the Amended and Restated Articles of Incorporation of the Company, as amended to date; (iv) the Second Amended and Restated Bylaws of the Company, as amended to date; (v) resolutions of the Company's Board of Directors relating to the Plan and the issuance of the Shares thereunder; and (vi) such other documents and records and certificates of government officials as we have deemed necessary to enable us to render this opinion. In our examination of the above-referenced documents, we have assumed the genuineness of all signatures, the authenticity of all documents, certificates and instruments submitted to us as originals and the conformity with the originals of all documents submitted to us as copies. Insofar as this opinion relates to Shares to be issued in the future, we have assumed that all of the Shares eligible for issuance under the Plan will be issued for not less than par value.

Based upon the foregoing, we are of the opinion that the Shares, when issued by the Company pursuant to the terms and conditions of the Plan and as contemplated by the Registration Statement, will be validly issued, fully paid and nonassessable.

We are qualified to practice law in the State of Wisconsin and we do not purport to be experts on the law other than that of the State of Wisconsin and the federal laws of the United States of America. We express no opinion as to the laws of any jurisdiction other than the State of Wisconsin and the federal laws of the United States.

We consent to the use of this opinion as an exhibit to the Registration Statement. In giving our consent, we do not admit that we are "experts" within the meaning of Section 11 of the Securities Act or within the category of persons whose consent is required by Section 7 of the Securities Act.

Very truly yours,

/s/ Foley & Lardner LLP

Consent of Independent Registered Public Accounting Firm

Orion Energy Systems, Inc
2210 Woodland Drive
Manitowoc, WI 54220

We hereby consent to the incorporation by reference in this Registration Statement on Form S-8 of our report dated June 12, 2023 relating to the consolidated financial statements, of Orion Energy Systems, Inc. (the "Company") appearing in the Company's Annual Report on Form 10-K for the year ended March 31, 2023.

/s/ BDO USA, P.A.
Milwaukee, Wisconsin

August 11, 2023

BDO USA, P.A., a Delaware professional service corporation, is the U.S. member of BDO International Limited, a UK company limited by guarantee, and forms part of the international BDO network of independent member firms.

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Calculation of Filing Fee Tables
FORM S-8
REGISTRATION STATEMENT
UNDER
THE SECURITIES ACT OF 1933

ORION ENERGY SYSTEMS, INC.

(Exact Name of Registrant as Specified in its Charter)

Table 1: Newly Registered and Carry Forward Securities

Security Type	Security Class Title	Fee Calculation Rule	Amount Registered ⁽¹⁾	Proposed Maximum Offering Price Per Unit ⁽²⁾	Maximum Aggregate Offering Price ⁽²⁾	Fee Rate	Amount of Registration Fee
Equity	Common Stock, no par value per share, reserved for issuance pursuant to the Orion Energy Systems, Inc. 2016 Omnibus Incentive Plan, as amended and restated	Other ⁽²⁾	2,500,000 ⁽¹⁾	\$1.70 ⁽²⁾	\$4,275,000 ⁽²⁾	0.0001102	\$471.11
Total Offering Amounts				-	\$4,275,000	-	\$471.11
Total Fee Offsets				-	-	-	\$-
Net Fee Due				-	-	-	\$471.11

(1) Represents shares of common stock, no par value per share (“Common Stock”) of Orion Energy Systems, Inc. (the “Registrant”). Pursuant to Rule 416(a) promulgated under the Securities Act of 1933, as amended (the “Securities Act”), the amount to be registered includes any additional shares of the Registrant’s Common Stock that become issuable under the Orion Energy Systems, Inc. 2016 Omnibus Incentive Plan, as amended and restated, by reason of any stock dividend, stock split, recapitalization, or other similar transaction effected that results in an increase to the number of outstanding shares of the Registrant’s Common Stock, as applicable.

(2) Estimated in accordance with Rule 457(c) and Rule 457(h) solely for the purpose of calculating the registration fee based on a per share price of \$1.70, the average of the high and low price of the Common Stock on August 10, 2023, as reported on the Nasdaq Capital Market.

