

ORION ENERGY SYSTEMS, INC.
2210 Woodland Drive
Manitowoc, Wisconsin 54220

March 9, 2023

VIA EDGAR

United States Securities and Exchange Commission
Division of Corporation Finance
100 F Street, N.E.
Washington, D.C. 20549
Attention: Gregory Herbers

Re: Orion Energy Systems, Inc.
Registration Statement on Form S-3 (Registration No. 333-270197)

Mr. Herbers:

Pursuant to Rule 461 under the Securities Act of 1933, as amended, the undersigned registrant, Orion Energy Systems, Inc., hereby requests that the above-referenced Registration Statement (the "Registration Statement") be declared effective at 4:00 p.m., eastern time, on March 10, 2023, or as soon as practicable thereafter.

Very truly yours,

ORION ENERGY SYSTEMS, INC.

By: /s/J. Per Brodin

J. Per Brodin
Chief Financial Officer