

SECURITIES AND EXCHANGE COMMISSION  
Washington, D.C. 20549

---

**SCHEDULE 13G**  
**Under the Securities Exchange Act of 1934**

**(Amendment No. 2)\***

---

Orion Energy Systems, Inc.  
(Name of Issuer)

---

Common Stock, no par value  
(Title of Class of Securities)

---

686275108  
(CUSIP Number)

---

December 31, 2010  
(Date of Event Which Requires Filing of this Statement)

Check the appropriate box to designate the rule pursuant to which this Schedule is filed:

- Rule 13d-1(b)  
 Rule 13d-1(c)  
 Rule 13d-1(d)

\*The remainder of this cover page shall be filled out for a reporting person's initial filing on this form with respect to the subject class of securities, and for any subsequent amendment containing information which would alter the disclosures provided in a prior cover page.

The information required in the remainder of this cover page shall not be deemed to be "filed" for the purpose of Section 18 of the Securities Exchange Act of 1934 ("Exchange Act") or otherwise subject to the liabilities of that section of the Act but shall be subject to all other provisions of the Act (however, see the Notes).

---

<b>1</b>	NAMES OF REPORTING PERSONS  GE Capital Equity Investments, Inc.	
<b>2</b>	CHECK THE APPROPRIATE BOX IF A MEMBER OF A GROUP (a) <input type="radio"/> (b) <input checked="" type="radio"/>	
<b>3</b>	SEC USE ONLY	
<b>4</b>	CITIZENSHIP OR PLACE OF ORGANIZATION  Delaware	
NUMBER OF SHARES BENEFICIALLY OWNED BY EACH REPORTING PERSON WITH	<b>5</b>	SOLE VOTING POWER  0 (See Item 4)
	<b>6</b>	SHARED VOTING POWER  1,570,990 (See Item 4)
	<b>7</b>	SOLE DISPOSITIVE POWER  0 (See Item 4)
	<b>8</b>	SHARED DISPOSITIVE POWER  1,570,990 (See Item 4)
<b>9</b>	AGGREGATE AMOUNT BENEFICIALLY OWNED BY EACH REPORTING PERSON  1,570,990 (See Item 4)	
<b>10</b>	CHECK BOX IF THE AGGREGATE AMOUNT IN ROW (9) EXCLUDES CERTAIN SHARES <input type="radio"/>	
<b>11</b>	PERCENT OF CLASS REPRESENTED BY AMOUNT IN ROW 9  6.9% (See Item 4)	
<b>12</b>	TYPE OF REPORTING PERSON  CO	

<b>1</b>	NAMES OF REPORTING PERSONS General Electric Capital Corporation	
<b>2</b>	CHECK THE APPROPRIATE BOX IF A MEMBER OF A GROUP	(a) <input type="radio"/> (b) <input checked="" type="radio"/>
<b>3</b>	SEC USE ONLY	
<b>4</b>	CITIZENSHIP OR PLACE OF ORGANIZATION Delaware	
NUMBER OF SHARES BENEFICIALLY OWNED BY EACH REPORTING PERSON WITH	<b>5</b>	SOLE VOTING POWER 0 (See Item 4)
	<b>6</b>	SHARED VOTING POWER 1,570,990* (See Item 4)
	<b>7</b>	SOLE DISPOSITIVE POWER 0 (See Item 4)
	<b>8</b>	SHARED DISPOSITIVE POWER 1,570,990* (See Item 4)
<b>9</b>	AGGREGATE AMOUNT BENEFICIALLY OWNED BY EACH REPORTING PERSON 1,570,990* (See Item 4)	
<b>10</b>	CHECK BOX IF THE AGGREGATE AMOUNT IN ROW (9) EXCLUDES CERTAIN SHARES	<input type="radio"/>
<b>11</b>	PERCENT OF CLASS REPRESENTED BY AMOUNT IN ROW 9 6.9%* (See Item 4)	
<b>12</b>	TYPE OF REPORTING PERSON CO	

\*Includes all shares of common stock of the Issuer beneficially owned by GE Capital Equity Investments, Inc.

<b>1</b>	NAMES OF REPORTING PERSONS  General Electric Capital Services, Inc.	
<b>2</b>	CHECK THE APPROPRIATE BOX IF A MEMBER OF A GROUP (a) <input type="radio"/> (b) <input checked="" type="radio"/>	
<b>3</b>	SEC USE ONLY	
<b>4</b>	CITIZENSHIP OR PLACE OF ORGANIZATION  Delaware	
NUMBER OF SHARES BENEFICIALLY OWNED BY EACH REPORTING PERSON WITH	<b>5</b>	SOLE VOTING POWER  Disclaimed (See Item 4)
	<b>6</b>	SHARED VOTING POWER  Disclaimed (See Item 4)
	<b>7</b>	SOLE DISPOSITIVE POWER  Disclaimed (See Item 4)
	<b>8</b>	SHARED DISPOSITIVE POWER  Disclaimed (See Item 4)
<b>9</b>	AGGREGATE AMOUNT BENEFICIALLY OWNED BY EACH REPORTING PERSON  Disclaimed (See Item 4)	
<b>10</b>	CHECK BOX IF THE AGGREGATE AMOUNT IN ROW (9) EXCLUDES CERTAIN SHARES <input type="radio"/>	
<b>11</b>	PERCENT OF CLASS REPRESENTED BY AMOUNT IN ROW 9  Disclaimed (See Item 4)	
<b>12</b>	TYPE OF REPORTING PERSON  CO	

<b>1</b>	NAMES OF REPORTING PERSONS  General Electric Company	
<b>2</b>	CHECK THE APPROPRIATE BOX IF A MEMBER OF A GROUP (a) <input type="radio"/> (b) <input checked="" type="radio"/>	
<b>3</b>	SEC USE ONLY	
<b>4</b>	CITIZENSHIP OR PLACE OF ORGANIZATION  New York	
NUMBER OF SHARES BENEFICIALLY OWNED BY EACH REPORTING PERSON WITH	<b>5</b>	SOLE VOTING POWER  Disclaimed (See Item 4)
	<b>6</b>	SHARED VOTING POWER  Disclaimed (See Item 4)
	<b>7</b>	SOLE DISPOSITIVE POWER  Disclaimed (See Item 4)
	<b>8</b>	SHARED DISPOSITIVE POWER  Disclaimed (See Item 4)
<b>9</b>	AGGREGATE AMOUNT BENEFICIALLY OWNED BY EACH REPORTING PERSON  Disclaimed (See Item 4)	
<b>10</b>	CHECK BOX IF THE AGGREGATE AMOUNT IN ROW (9) EXCLUDES CERTAIN SHARES <input type="radio"/>	
<b>11</b>	PERCENT OF CLASS REPRESENTED BY AMOUNT IN ROW 9  Disclaimed (See Item 4)	
<b>12</b>	TYPE OF REPORTING PERSON  CO; HC	

**Item 1(a). Name of Issuer:**

Orion Energy Systems, Inc. (the “Issuer”)

**Item 1(b). Address of Issuer’s Principal Executive Offices:**

2210 Woodland Drive, Manitowoc, Wisconsin 54220

**Item 2(a). Name of Person Filing:**

This statement is being filed by each of:

GE Capital Equity Investments, Inc. (“GECEI”)  
General Electric Capital Corporation (“GE Capital”)  
General Electric Capital Services, Inc. (“GECS”)  
General Electric Company (“GE”)

GECEI is a wholly-owned subsidiary of GE Capital. GE Capital is a subsidiary of GECS. GECS is a wholly-owned subsidiary of GE.

GECEI, GE Capital, GECS, and GE are referred to herein collectively as the “Reporting Persons”.

An agreement among the Reporting Persons that this Schedule 13G is filed on behalf of each of them is attached hereto as Exhibit 1.

**Item 2(b). Address of Principal Business Office or, if None, Residence:**

The principal business office of GECEI is located at 201 Merritt 7, Norwalk, Connecticut 06851. The principal business office of GE Capital is located at 901 Main Avenue, Norwalk, Connecticut 06851. The principal business offices of GECS and GE are located at 3135 Easton Turnpike, Fairfield, Connecticut 06828.

**Item 2(c). Citizenship:**

Each of GECEI, GE Capital, and GECS is a Delaware corporation. GE is a New York corporation.

**Item 2(d). Title and Class of Securities:**

Common stock, no par value, of the Issuer (the “Common Stock”)

**Item 2(e). CUSIP Number:**

686275108

**Item 3. If This Statement is Filed Pursuant to Rule 13d-1(b) or 13d-2(b) or (c), Check Whether the Person Filing is a:**

- (a)  Broker or dealer registered under Section 15 of the Exchange Act
- (b)  Bank as defined in Section 3(a)(6) of the Exchange Act
- (c)  Insurance company as defined in Section 3(a)(19) of the Exchange Act
- (d)  Investment company registered under Section 8 of the Investment Company Act
- (e)  An investment adviser in accordance with Rule 13d-1(b)(1)(ii)(E)

- (f)  An employee benefit plan or endowment fund in accordance with Rule 13d-1(b)(1)(ii)(F)
- (g)  A parent holding company or control person in accordance with Rule 13d-1(b)(1)(ii)(G)
- (h)  A savings association as defined in Section 3(b) of the Federal Deposit Insurance Act
- (i)  A church plan that is excluded from the definition of an investment company under Section 3(c)(14) of the Investment Company Act
- (j)  A non-U.S. institution in accordance with Rule 13d-1(b)(1)(ii)(J)
- (k)  Group, in accordance with Rule 13d-1(b)(1)(ii)(K)

If filing as a non-U.S. institution in accordance with Rule 13d-1(b)(1)(ii)(J), please specify the type of institution:

**Item 4. Ownership.**

(a)-(c) The responses of the Reporting Persons to Rows 5, 6, 7, 8, 9 and 11 in each of their respective cover pages which relate to the beneficial ownership of the Common Stock of the Issuer are incorporated by reference.

As of December 31, 2010, and February 14, 2011, GECEI beneficially owned in the aggregate 1,570,990 shares of Common Stock, representing approximately 6.9% of the shares of Common Stock outstanding (based on 22,715,028 shares outstanding as of November 4, 2010, as reported in the Issuer's Form 10-Q for the quarterly period ended September 30, 2010). GE Capital may be deemed to beneficially own the shares of Common Stock directly owned by GECEI. Each of GECS and GE expressly disclaims beneficial ownership of the shares of Common Stock beneficially owned by GECEI and GECC.

**Item 5. Ownership of Five Percent or Less of a Class.**

If this statement is being filed to report the fact that as of the date hereof the Reporting Persons have ceased to be the beneficial owners of more than five percent of the Common Stock, check the following .

**Item 6. Ownership of More than Five Percent on Behalf of Another Person.**

Not applicable.

**Item 7. Identification and Classification of the Subsidiary Which Acquired the Security Being Reported on By the Parent Holding Company or Control Person.**

Not applicable.

**Item 8. Identification and Classification of Members of the Group.**

Not applicable.

**Item 9. Notice of Dissolution of Group.**

Not applicable.

**Item 10. Certifications.**

(a) – (c) Not applicable.

**SIGNATURES**

After reasonable inquiry and to the best of my knowledge and belief, I certify that the information set forth in this statement is true, complete and correct.

Dated: February 14, 2011

GE CAPITAL EQUITY INVESTMENTS, INC.

By: /s/ Frank Ertl  
Name: Frank Ertl  
Title: Managing Director, Chief Financial Officer, and  
Treasurer

GENERAL ELECTRIC CAPITAL CORPORATION

By: /s/ Barbara A. Lane  
Name: Barbara A. Lane  
Title: Attorney-in-Fact

GENERAL ELECTRIC CAPITAL SERVICES, INC.

By: /s/ Barbara A. Lane  
Name: Barbara A. Lane  
Title: Attorney-in-Fact

GENERAL ELECTRIC COMPANY

By: /s/ Barbara A. Lane  
Name: Barbara A. Lane  
Title: Attorney-in-Fact



## EXHIBIT INDEX

<u>Exhibit No.</u>	<u>Description</u>
1	Joint Filing Agreement, dated February 14, 2011, by and among the Reporting Persons
2	Power of Attorney (General Electric Capital Corporation)
3	Power of Attorney (General Electric Capital Services, Inc.)
4	Power of Attorney (General Electric Company)

**JOINT FILING AGREEMENT**

This will confirm the agreement by and among all the undersigned that the Schedule 13G filed on or about this date and any amendments thereto with respect to the beneficial ownership by the undersigned of shares of common stock, no par value, of Orion Energy Systems, Inc. is being filed on behalf of each of the undersigned in accordance with Rule 13d-1(k)(1). This agreement may be executed in two or more counterparts, each of which shall be deemed an original, but all of which together shall constitute one and the same instrument.

Dated: February 14, 2011

GE CAPITAL EQUITY INVESTMENTS, INC.

By: /s/ Frank Ertl  
Name: Frank Ertl  
Title: Managing Director, Chief Financial Officer,  
and Treasurer

GENERAL ELECTRIC CAPITAL CORPORATION

By: /s/ Barbara A. Lane  
Name: Barbara A. Lane  
Title: Attorney-in-Fact

GENERAL ELECTRIC CAPITAL SERVICES, INC.

By: /s/ Barbara A. Lane  
Name: Barbara A. Lane  
Title: Attorney-in-Fact

GENERAL ELECTRIC COMPANY

By: /s/ Barbara A. Lane  
Name: Barbara A. Lane  
Title: Attorney-in-Fact

**POWER OF ATTORNEY**

The undersigned, General Electric Capital Corporation, a Delaware corporation (hereinafter referred to as the "Corporation") does hereby make, constitute and appoint the persons listed below as the Corporation's true and lawful agent and attorney-in-fact (hereinafter referred to as the "Attorney") to act either together or alone in the name and on behalf of the Corporation for and with respect to the matters hereinafter described.

Name of Attorney:

Preston H. Abbott	Mark Kaplow
Brock Austin	Barbara A. Lane
Eileen Brumback	Henry Hubschman
Carlos Carrasquillo	David L. Lloyd
Barbara Daniele	Jonathan Mothner
Sherwood Dodge	Michael Pastore
Frank Ertl	Ronald Pressman
Barbara J. Gould	James C. Ungari
Paul J. Halas	Alex Urquhart
Daniel Henson	Maryanne Courtney
Joseph Lincoln	

Each Attorney shall have the power and authority to do the following:

To execute and deliver any Schedule 13D, Schedule 13G or Forms 3, 4 and 5 or any amendments thereto required to be filed with the Securities and Exchange Commission under the Securities Exchange Act of 1934 on behalf of the Corporation with regard to any securities owned by the Corporation or any of their subsidiaries.

And, in connection with the foregoing, to execute and deliver all documents, acknowledgments, consents and other agreements and to take such further action as may be necessary or convenient for the Corporation in order to more effectively carry out the intent and purpose of the foregoing.

Agreements, commitments, documents, instruments and other writings executed by the Attorney in accordance with the terms hereof shall be binding upon the Corporation without attestation and without affixation of the seal of the Corporation. The Power of Attorney conferred hereby shall not be delegable by any Attorney. The Attorney shall serve without compensation for acting in the capacity of agent and attorney-in-fact hereunder.

Unless revoked by the Corporation, this Power of Attorney shall be governed under the laws of the State of New York and the authority of the Attorney hereunder shall terminate on March 31, 2011.

IN WITNESS WHEREOF, the Corporation has caused the Power of Attorney to be executed, attested and its corporate seal to be affixed pursuant to authority granted by the Corporation's board of directors, as the 5th day of February 2010.

General Electric Capital Corporation

/s/ Craig T. Beazer  
Craig T. Beazer  
Vice President, General Counsel and  
Secretary

(Corporate Seal)

/s/ David P. Russell  
Attesting Secretary

**POWER OF ATTORNEY**

The undersigned, General Electric Capital Services, Inc., a Delaware corporation (hereinafter referred to as the "Corporation") does hereby make, constitute and appoint the persons listed below as the Corporation's true and lawful agent and attorney-in-fact (hereinafter referred to as the "Attorney") to act either together or alone in the name and on behalf of the Corporation for and with respect to the matters hereinafter described.

Name of Attorney:

Preston H. Abbott	Mark Kaplow
Brock Austin	Barbara A. Lane
Eileen Brumback	Henry Hubschman
Carlos Carrasquillo	David L. Lloyd
Barbara Daniele	Jonathan Mothner
Sherwood Dodge	Michael Pastore
Frank Ertl	Ronald Pressman
Barbara J. Gould	James C. Ungari
Paul J. Halas	Alex Urquhart
Daniel Henson	Maryanne Courtney
Joseph Lincoln	

Each Attorney shall have the power and authority to do the following:

To execute and deliver any Schedule 13D, Schedule 13G or Forms 3, 4 and 5 or any amendments thereto required to be filed with the Securities and Exchange Commission under the Securities Exchange Act of 1934 on behalf of the Corporation with regard to any securities owned by the Corporation or any of their subsidiaries.

And, in connection with the foregoing, to execute and deliver all documents, acknowledgments, consents and other agreements and to take such further action as may be necessary or convenient for the Corporation in order to more effectively carry out the intent and purpose of the foregoing.

Agreements, commitments, documents, instruments and other writings executed by the Attorney in accordance with the terms hereof shall be binding upon the Corporation without attestation and without affixation of the seal of the Corporation. The Power of Attorney conferred hereby shall not be delegable by any Attorney. The Attorney shall serve without compensation for acting in the capacity of agent and attorney-in-fact hereunder.

Unless revoked by the Corporation, this Power of Attorney shall be governed under the laws of the State of New York and the authority of the Attorney hereunder shall terminate on March 31, 2011.

---

IN WITNESS WHEREOF, the Corporation has caused the Power of Attorney to be executed, attested and its corporate seal to be affixed pursuant to authority granted by the Corporation's board of directors, as the 5th day of February 2010.

General Electric Capital Services, Inc.

/s/ Craig T. Beazer  
Craig T. Beazer  
Vice President, General Counsel and  
Secretary

(Corporate Seal)

/s/ David P. Russell  
Attesting Secretary

**POWER OF ATTORNEY**

The undersigned, General Electric Company, a New York corporation (hereinafter referred to as the "Corporation") does hereby make, constitute and appoint the persons listed below as the Corporation's true and lawful agent and attorney-in-fact (hereinafter referred to as the "Attorney") to act either together or alone in the name and on behalf of the Corporation for and with respect to the matters hereinafter described.

Name of Attorney:

Preston H. Abbott	Mark Kaplow
Brock Austin	Barbara A. Lane
Eileen Brumback	Henry Hubschman
Carlos Carrasquillo	David L. Lloyd
Barbara Daniele	Jonathan Mothner
Laura E.B. Dawson	Keith W. Newman
Sherwood Dodge	Michael Pastore
Frank Ertl	Ronald Pressman
Barbara J. Gould	James C. Ungari
Paul J. Halas	Alex Urquhart
Daniel Henson	Maryanne Courtney
Joseph Lincoln	

Each Attorney shall have the power and authority to do the following:

To execute and deliver any Schedule 13D, Schedule 13G or Forms 3, 4 and 5 or any amendments thereto required to be filed with the Securities and Exchange Commission under the Securities Exchange Act of 1934 on behalf of the Corporation with regard to any securities owned by the Corporation or any of its subsidiaries.

And, in connection with the foregoing, to execute and deliver all documents, acknowledgments, consents and other agreements and to take such further action as may be necessary or convenient for the Corporation in order to more effectively carry out the intent and purpose of the foregoing.

Agreements, commitments, documents, instruments and other writings executed by the Attorney in accordance with the terms hereof shall be binding upon the Corporation without attestation and without affixation of the seal of the Corporation. The Power of Attorney conferred hereby shall not be delegable by any Attorney. The Attorney shall serve without compensation for acting in the capacity of agent and attorney-in-fact hereunder.

Unless revoked by the Corporation, this Power of Attorney shall be governed under the laws of the State of New York and the authority of the Attorney hereunder shall terminate on March 31, 2011.

---

IN WITNESS WHEREOF, the Corporation has caused the Power of Attorney to be executed, attested and its corporate seal to be affixed pursuant to authority granted by the Corporation's board of directors, as the 13th day of January 2010.

General Electric Company

/s/ Michael McAlevey

Michael McAlevey  
Vice President

(Corporate Seal)

/s/ Eliza W. Fraser

Eliza W. Fraser  
Attesting Secretary