

OMB APPROVAL

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INITIAL STATEMENT OF BENEFICIAL OWNERSHIP OF SECURITIES

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

1. Name and Address of Reporting Person* <u>Verfuert Neal R</u>	2. Date of Event Requiring Statement (Month/Day/Year) 12/18/2007	3. Issuer Name and Ticker or Trading Symbol <u>ORION ENERGY SYSTEMS, INC. [OESX]</u>	
		4. Relationship of Reporting Person(s) to Issuer (Check all applicable) <input checked="" type="checkbox"/> Director 10% Owner <input checked="" type="checkbox"/> Officer (give title below) Other (specify below) <u>President and CEO</u>	5. If Amendment, Date of Original Filed (Month/Day/Year) 12/18/2007
(Last) (First) (Middle) 1204 PILGRIM ROAD			6. Individual or Joint/Group Filing (Check Applicable Line) <input checked="" type="checkbox"/> Form filed by One Reporting Person Form filed by More than One Reporting Person
(Street) PLYMOUTH WI 53073			
(City) (State) (Zip)			

Table I - Non-Derivative Securities Beneficially Owned

1. Title of Security (Instr. 4)	2. Amount of Securities Beneficially Owned (Instr. 4)	3. Ownership Form: Direct (D) or Indirect (I) (Instr. 5)	4. Nature of Indirect Beneficial Ownership (Instr. 5)
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Table II - Derivative Securities Beneficially Owned (e.g., puts, calls, warrants, options, convertible securities)

1. Title of Derivative Security (Instr. 4)	2. Date Exercisable and Expiration Date (Month/Day/Year)		3. Title and Amount of Securities Underlying Derivative Security (Instr. 4)		4. Conversion or Exercise Price of Derivative Security	5. Ownership Form: Direct (D) or Indirect (I) (Instr. 5)	6. Nature of Indirect Beneficial Ownership (Instr. 5)
	Date Exercisable	Expiration Date	Title	Amount or Number of Shares			
Stock Options (right to buy)	03/31/2004 ⁽¹⁾	10/01/2011	Common Stock	7,665 ⁽²⁾	0.687	I	By Spouse
Stock Options (right to buy)	03/31/2007 ⁽³⁾	10/01/2011	Common Stock	50,000 ⁽²⁾	0.937	I	By Spouse
Stock Options (right to buy)	⁽⁴⁾	12/20/2016	Common Stock	50,000 ⁽²⁾	2.2	I	By Spouse
Stock Options (right to buy)	07/27/2008 ⁽⁵⁾	07/27/2011	Common Stock	125,974 ⁽²⁾	4.49	I	By Spouse

Explanation of Responses:

- Grant to reporting person of option to buy shares under the 2003 Stock Option Plan. This option, granted October 1, 2001, became fully vested on March 31, 2004.
- These shares were omitted from the reporting person's original Form 3, and also were omitted from the Form 4 filed on December 27, 2007.
- Grant to reporting person of option to buy shares under the 2003 Stock Option Plan. This option, granted October 1, 2001, became fully vested on March 31, 2007.
- Grant to reporting person of option to buy shares under the 2004 Equity Incentive Plan. This option, granted December 20, 2006, vests and becomes exercisable in 20% increments on December 20, 2007, 2008, 2009, 2010 and 2011, respectively.
- 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:

verfuertpoa.HTM

Peter C. Underwood, Attorney-
in-Fact

01/02/2008

** Signature of Reporting Person Date

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.