

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

March 10, 2020

**VIA EDGAR**

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

**Re: Orion Energy Systems, Inc.**  
**Registration Statement on Form S-3 (Registration No. 333-236837)**

Mr. Jones:

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 12, 2020, or as soon as practicable thereafter.

Very truly yours,

**ORION ENERGY SYSTEMS, INC.**

By: /s/ William T. Hull

William T. Hull

Chief Financial Officer