

ORION ENERGY SYSTEMS, INC.  
Form 8-K  
January 25, 2011

**UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
Washington, D.C. 20549**

**FORM 8-K**

**CURRENT REPORT**

**Pursuant to Section 13 or 15(d) of the Securities Exchange Act of 1934**

**Date of Report (Date of earliest event reported): January 24, 2011**

**ORION ENERGY SYSTEMS, INC.**  
(Exact name of registrant as specified in its charter)

<b>Wisconsin</b> (State or other Jurisdiction of Incorporation)	<b>01-33887</b> (Commission File Number)	<b>39-1847269</b> (IRS Employer Identification No.)
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**2210 Woodland Drive, Manitowoc, Wisconsin**  
(Address of Principal Executive Offices) (Zip Code)  
Registrant's telephone number, including area code: **(920) 892-9340**

**Not Applicable**

(Former name or former address if changed since last report.)

Check the appropriate box below if the Form 8-K filing is intended to simultaneously satisfy the filing obligation of the registrant under any of the following provisions:

- Written communications pursuant to Rule 425 under the Securities Act (17 CFR 230.425)
- Soliciting material pursuant to Rule 14a-12 under the Exchange Act (17 CFR 240.14a-12)
- Pre-commencement communications pursuant to Rule 14d-2(b) under the Exchange Act (17 CFR 240.14d-2(b))
- Pre-commencement communications pursuant to Rule 13e-4(c) under the Exchange Act (17 CFR 240.13e-4(c))

Item 2.02. Results of Operations and Financial Condition.

On January 24, 2011, Orion Energy Systems, Inc. issued a press release announcing preliminary quarterly financial results for its fiscal 2011 third quarter ended December 31, 2010. A copy of the press release is furnished as Exhibit 99.1 to this Current Report on Form 8-K.

Item 9.01. Financial Statements and Exhibits.

(a) Not applicable.

(b) Not applicable.

(c) Not applicable.

(d) Exhibits. The following exhibit is being furnished herewith:

(99.1) Press Release of Orion Energy Systems, Inc., dated January 24, 2011.

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**SIGNATURES**

Pursuant to the requirements of the Securities Exchange Act of 1934, the registrant has duly caused this report to be signed on its behalf by the undersigned hereunto duly authorized.

**ORION ENERGY SYSTEMS, INC.**

Date: January 24, 2011

By: /s/ Scott R. Jensen

Scott R. Jensen

Chief Financial Officer and Treasurer

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EXHIBIT INDEX

Exhibit  
Number

(99.1) Press Release of Orion Energy Systems, Inc., dated January 24, 2011.

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