

ORION ENERGY SYSTEMS, INC.  
Form 8-K  
February 01, 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): February 1, 2011**

**ORION ENERGY SYSTEMS, INC.**

(Exact name of registrant as specified in its charter)

**Wisconsin**

**01-33887**

**39-1847269**

(State or other jurisdiction  
of incorporation)

(Commission File Number)

(IRS Employer Identification No.)

**2210 Woodland Drive,  
Manitowoc, Wisconsin**

**54220**

(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))
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Item 2.02. Results of Operations and Financial Condition.

On February 1, 2011, Orion Energy Systems, Inc. (the Company ) issued a press release announcing its 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. Also furnished as Exhibit 99.2 is certain supplemental financial information posted on the Company s website at www.oriones.com.

Item 9.01. Financial Statements and Exhibits.

(a) Not applicable.

(b) Not applicable.

(c) Not applicable.

(d) Exhibits. The following exhibits are being furnished herewith:

(99.1) Press Release of Orion Energy Systems, Inc., dated February 1, 2011.

(99.2) Supplemental Financial Information.

**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: February 1, 2011

By: /s/ Scott R. Jensen  
Scott R. Jensen  
Chief Financial Officer and Treasurer

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Exhibit  
Number

- (99.1) Press Release of Orion Energy Systems, Inc., dated February 1, 2011.
- (99.2) Supplemental Financial Information.