

ORION ENERGY SYSTEMS, INC.  
Form 8-K  
May 13, 2010

**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): May 13, 2010**

**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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<b>2210 Woodland Drive, Manitowoc, Wisconsin</b> (Address of Principal Executive Offices)	<b>54220</b> (Zip Code)
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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 May 13, 2010, Orion Energy Systems, Inc. issued a press release announcing its quarterly and annual financial results for its fiscal 2010 fourth quarter and fiscal year ended March 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.

1. Not applicable.
2. Not applicable.
3. Not applicable.
4. Exhibits. The following exhibit is being furnished herewith:

(99.1) Press Release of Orion Energy Systems, Inc., dated May 13, 2010.

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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: May 13, 2010

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

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**ORION ENERGY SYSTEMS, INC.**  
**FORM 8-K**  
**EXHIBIT INDEX**

Exhibit  
Number  
(99.1)

Press Release of Orion Energy Systems, Inc., dated May 13, 2010.

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