UNITED STATES SECURITIES AND EXCHANGE COMMISSION
WASHIGTON, DC 20549

FORM 10-QSB

(Mark One)
[X] QUARTERLY REPORT UNDER TO SECTION 13 OR 15(d) OF THE SECURITIES EXCHANGE ACT OF 1934 FOR THE QUARTERLY PERIOD ENDED JANUARY 28, 2006.

[ ] TRANSITION REPORT UNDER TO SECTION 13 OR 15(d) OF THE SECURITIES EXCHANGE ACT FOR THE TRANSITION PERIOD FROM ______________ TO _____________.

COMMISSION FILE NUMBER: 0-1455

OPT-SCIENCES CORPORATION
(Name of small business issuer in its charter)

NEW JERSEY	21-0681502
(State or other jurisdiction of incorporation or organization)	(I.R.S. Employer Identification No.)
1912 BANNARD STREET, CINNAMINSON, NEW JERSEY	08077
(Address of principal executive offices)	(Zip Code)

(856) 829-2800
Issuer's telephone number

Check whether the issuer (1) filed all reports required to be filed by Section 13 or 15(d) of the Exchange Act during the past 12 months (or for such shorter period that the registrant was required to file such reports), and (2) has been subject to such filing requirements for the past 90 days. YES [X] NO [ ]

Indicate by check mark whether the registrant is a shell company(as defined in Rule 12b-2 of the Exchange Act). YES [ ] NO [X]

State the number of shares outstanding of each of the issuer's classes of common equity, as of the latest practical date:

Class, Common Stock, par value of $.25 per share: 775,585 Shares outstanding as of January 28, 2006

Transitional Small Business Format (Check one) YES [ ] NO [X]

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Opt-Sciences Corporation
Consolidated Balance Sheets

ASSETS

	January 28, 2006 (unaudited)	October 29, 2005
CURRENT ASSETS		
Cash and cash equivalents	$5,111,403	$5,356,228
Trade accounts receivable	677,968	587,028
Inventories	387,903	398,063
Prepaid expenses	28,015	28,715
Loans and exchanges	4,108	4,628
Deferred taxes	24,650	36,174
Marketable securities	1,326,206	1,273,121
Total current assets	7,560,253	7,683,957
PROPERTY AND EQUIPMENT		
Land	114,006	114,006
Building and improvements	448,342	448,342
Machinery and equipment	1,381,376	1,381,376
Small tools	53,580	53,580
Furniture and fixtures	8,624	8,624
Office equipment	67,260	61,124
Automobiles	85,605	85,605
Total property and Equipment	2,158,793	2,152,657
Less: accumulated depreciation	1,479,103	1,450,054
Net property and Equipment	679,690	702,603
OTHER ASSETS		
Deposits	2,837	2,837
Total assets	$8,242,780	$8,389,397

LIABILITIES AND STOCKHOLDERS' EQUITY

	January 28, 2006 (unaudited)	October 29, 2005
CURRENT LIABILITIES		
Accounts payable – trade	$ 54,883	$ 62,451
Accrued income taxes	60,641	231,141
Other current liabilities	129,945	219,108
Total current liabilities	245,469	512,700
STOCKHOLDERS' EQUITY		
Common capital stock - par value $.025 per share - authorized and issued 1,000,000 shares	250,000	250,000
Additional paid in capital	272,695	272,695
Retained earnings	7,678,760	7,573,422
Accumulated other comprehensive income	(16,926)	(32,202)
Less treasury stock at cost - 224,415 shares and 224,415 shares	(187,218)	(187,218)
Total stockholders' equity	7,997,311	7,876,697
Total liabilities and stockholders' equity	$8,242,780	$8,389,397

Opt-Sciences Corporation
Consolidated Statements of Income and Retained earnings(unaudited)

	Thirteen Weeks Ended January 28, 2006	Thirteen Weeks Ended January 29, 2005
NET SALES	$1,014,825	$1,103,415
COST OF SALES	676,128	777,210
Gross profit on sales	338,697	326,205
OPERATING EXPENSES		
Sales & delivery	10,007	7,097
General and administrative	197,043	219,024
Total operating expenses	207,050	226,121
Operating income	131,647	100,084
OTHER INCOME	53,191	31,122
Income before taxes	184,838	131,206
FEDERAL AND STATE INCOME TAXES	79,500	56,400
Net income	105,338	74,806
RETAINED EARNINGS - beginning of period	7,573,422	7,224,408
RETAINED EARNINGS - end of period	$7,678,760	$7,299,214
EARNINGS PER SHARE OF COMMON STOCK	$0.14	$0.10
Average shares of stock Outstanding	775,585	775,585

Opt-Sciences Corporation
Consolidated Statements of Cash Flows (unaudited)

	Thirteen Weeks Ended January 28, 2006	Thirteen Weeks Ended January 29, 2005
CASH FLOWS FROM OPERATING ACTIVITIES		
Net income	$105,338	$74,806
Adjustments to reconcile net income to net cash used by operating activities:		
Depreciation	29,049	38,560
Loss on sale of securities	16	1,843
Decrease (increase) in:		
Accounts receivable	(90,940)	(223,334)
Inventories	10,160	(22,186)
Prepaid expenses	700	(5,475)
Loans and exchanges	520	1,060
(Decrease) increase in:		
Accounts payable	(7,568)	(48,473)
Accrued income taxes	(170,500)	(8,600)
Other current liabilities	(89,163)	(26,283)
Net cash (used) by operating activities	(212,388)	(218,082)
CASH FLOWS FROM INVESTING ACTIVITIES		
Additions to property and equipment	(6,136)	-0-
Purchases of securities	(26,321)	(142,063)
Sales of securities	20	9,480
Net cash (used) by investing activities	(32,437)	(132,583)
(Decrease) in cash	(244,825)	(350,665)
Cash and cash equivalents at beginning of period	5,356,228	4,770,451
Cash and cash equivalents at end of period	$5,111,403	$4,419,786
SUPPLEMENTAL DISCLOSURES:		
Income taxes paid	$250,000	$65,000

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS (UNAUDITED)

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The accompanying consolidated financial statements include the accounts of Opt-Sciences Corporation, Inc. and its wholly-owned subsidiary, O&S Research, Inc. All significant intercompany accounts and transactions have been eliminated in consolidation.

These consolidated financial statements have been prepared by the Company, without audit, and reflect normal recurring adjustments which, in the opinion of management, are necessary for a fair statement of the results of the first quarter of the Company's fiscal year 2006. These consolidated financial statements do not include all disclosures associated with annual consolidated financial statements and, accordingly, should be read in conjunction with footnotes contained in the Company's consolidated financial statements for the year ended October 29, 2005 together with the auditors' report filed under cover of the Company's 2005 Annual Report on Form 10-KSB.

The preparation of these consolidated financial statements requires the Company to make estimates and judgments that affect the reported amounts of assets, liabilities, revenues and expenses. The Company bases its estimates on historical experience and on various other assumptions that are believed to be reasonable under the circumstances, the results of which form the basis for making judgments about the carrying values of assets and liabilities that are not readily apparent from other sources. Actual results may differ from these estimates under different assumptions or conditions.

2. INVENTORIES

Inventories consisted of the following:

	January 28, 2006 (Unaudited)	October 29, 2005
Finished goods	$ 60,860	$ 62,470
Raw materials and supplies	119,044	122,165
Work in progress	207,999	213,428
Total Inventory	$387,903	$398,063

End of quarter inventories are stated at the lower of cost (first-in, first-out) or market and are based on estimates rather than a physical inventory. A physical inventory is conducted at the end of the fiscal year. The Company provides for estimated obsolescence on unmarketable inventory based upon assumptions about future demand and market conditions. If actual demand and market conditions are less favorable than those projected by management, additional inventory write downs may be required. Inventory, once written down, is not subsequently written back up, as these adjustments are considered permanent adjustments to the carrying value of the inventory. Historically, the Company conducts a physical inventory annually in connection with its audited financial statements and preparation of its Form 10-KSB. The inventory appearing on unaudited quarterly financial statements and in Form 10-QSB is based on estimates derived from the last physical inventory and subsequent verifiable purchases of raw materials, sales of finished products, and product orders in process of completion.

3. REVENUE RECOGNITION

The Company recognizes revenue in accordance with U.S. GAAP and SEC Staff Accounting Bulletin ("SAB") No. 104, Revenue Recognition. SAB No. 104 requires that four basic criteria must be met before revenue can be recognized: (1) persuasive evidence of an arrangement exists; (2) delivery has occurred or services have been rendered; (3) the price to the buyer is fixed and determinable; and (4) collectibility is reasonably assured. Determination of criteria (3) and (4) are based on management's judgments regarding the fixed nature of the price to the buyer charged for products delivered or services rendered and collectibility of the sales price. The Company assesses credit worthiness of customers based upon prior history with the customer and assessment of financial condition. The Company's shipping terms are customarily FOB shipping point.

4. IMPAIRMENT OF LONG-LIVED ASSETS AND LONG-LIVED ASSETS TO BE DISPOSED OF

In accordance with Statement of Financial Accounting Standards ("SFAS") No. 144, Accounting for the Impairment or Disposal of Long-Lived Assets, the Company assesses impairment whenever events or changes in circumstances indicate that the carrying amount of an asset may not be recoverable. Recoverability of assets to be held and used is measured by a comparison of the carrying amount of an asset to undiscounted future net cash flows expected to be generated by the asset. Estimating the future cash flows expected to be generated by the asset is dependent upon significant judgments made by management. If such assets are considered to be impaired, the impairment to be recognized is measured by the amount by which the carrying amount of the assets exceeds the fair value of the assets.

5. RECENTLY ISSUED ACCOUNTING PRONOUNCEMENTS

In November 2004, the FASB issued Statement of Financial Accounting Standards No. 151, Inventory Costs, an amendment of ARB No. 43, which amends the guidance in ARB No. 43, Chapter 4, "Inventory Pricing," to clarify the accounting for abnormal amounts of idle facility expense, freight, handling costs, and wasted material (spoilage). The provisions of this Statement are effective for inventory costs incurred during fiscal years beginning after June 15, 2005. The adoption of this statement is not expected to have a material impact on the Company's consolidated financial statements.

ITEM 2. MANAGEMENT’S DISCUSSION AND ANALYSIS OR PLAN OF OPERATION

FORWARD-LOOKING STATEMENTS

Information provided in this Quarterly Report on Form 10-QSB may contain forward-looking statements within the meaning of Section 21E of Securities Exchange Act of 1934 that are not historical facts and information. These statements represent the Company's expectations or beliefs, such as statements concerning future operating results, statements concerning industry performance, the Company's operations, economic performance, financial conditions, margins and growth in sales of the Company's products and capital expenditures. These forward looking statements include risks and uncertainties, many of which are not within the Company's control, such as the uncertainty of future demand for the Company's products; the uncertainty and timing of the successful development of the Company's new products; the risks associated with reliance on a few key customers; the Company's ability to attract and retain personnel with the necessary scientific and technical skills; the timing and completion of significant orders; the timing and amount of the Company's research and development expenditures; the timing and level of

market acceptance of customers' products for which the Company supplies components; the level of market acceptance of competitors' products; the ability of the Company to control costs associated with performance under fixed price contracts; the performance and reliability of the Company's vendors; potential product and contractual liability to its customers; and the continued availability to the Company of essential supplies, materials and services. Readers are cautioned not to place undue reliance on these forward-looking statements, which speak only as of the date hereof. The Company undertakes no obligation to publicly release the result of any revision to these forward-looking statements which may be made to reflect events or circumstances after the date hereof or to reflect the occurrence of unanticipated events.

For this purpose, all statements contained in this Quarterly Report that are not statements of historical fact may be deemed to be forward-looking statements. These forward-looking statements are based on current expectations and involve various risks and uncertainties that could cause actual results and outcomes for future periods to differ materially from the forward-looking statements or views expressed herein. The Company's financial performance and the forward-looking statements contained herein are further qualified by other risks including those set forth from time to time in the documents filed by the Company with the Securities and Exchange Commission, including the Company's most recent Form 10-KSB.

BUSINESS OF THE COMPANY

Overview. Opt-Sciences Corporation, formed in 1956, conducts its business through its wholly owned subsidiary, O & S Research, Inc. Both companies are New Jersey corporations. As used in this Form 10-QSB, the term "Company" refers to the combined operations of Opt-Sciences Corporation and O & S Research, Inc. The principal business of the Company is to provide optical coatings, filters, faceplates and lighting wedges which improve display readability for electronic instruments used primarily in aircraft. This includes the application of different types of anti-reflection coatings, transparent conductive coatings and other optical coatings. The Company also provides full glass cutting, grinding and painting operations which augment its optical coating capabilities. Most of the Company's products are designed to enable pilots to read aircraft instruments in direct sunlight or at night or in covert situations using appropriate night vision filters. This business is a niche business primarily dependent for its success on aircraft manufacturing and retrofitting. It requires custom manufacturing of small lots of products to satisfy component requirements for specific aircraft.

CRITICAL ACCOUNTING POLICIES AND ESTIMATES

Management's discussion and analysis of financial condition and results of operations are based upon the Company's consolidated financial statements, which have been prepared in accordance with accounting principles generally accepted in the United States of America ("U.S. GAAP"). The preparation of these financial statements requires the Company to make estimates and judgments that affect the reported amounts of assets, liabilities, revenues and expenses. The Company bases its estimates on historical experience and on various other assumptions that are believed to be reasonable under the circumstances, the results of which form the basis for making judgments about the carrying values of assets and liabilities that are not readily apparent from other sources. Actual results may differ from these estimates under different assumptions or conditions. Specifically, inventory is estimated quarterly and reconciled at the end of the fiscal year when a detailed audit is conducted (also see Notes to Consolidated Financial Statements, 1. Summary of Significant Accounting Policies, Note 2. Inventories).

RESULTS OF OPERATIONS

Sales of $1,014,825 for the first quarter of 2006 decreased 8.0% from 2005 first quarter sales of $1,103,415, and decreased 10.4% from $1,132,980 in the fourth quarter of fiscal 2005. This decrease in sales is because of a reduction in customer orders shipped due to ordinary fluctuations in our customers' scheduled requirements. Since all orders are custom manufactured, orders are generally scheduled for delivery based on our customer's need date and not based on our need to make shipments. Changes in quarter to quarter sales are not easily predictable because customer forecasts are not always available nor are they completely reliable.

Cost of sales for the first quarter of 2006 of $676,128 decreased $101,082 from $777,210 for the first quarter of 2005. This decrease in large part is due to ongoing manufacturing cost reduction measures and a decrease in sales for the quarter. Although the gross profit margin of 33% for the first quarter of 2006 has steadily improved since 2004, it may not be sustainable as the Company plans on hiring more technical personnel.

Total operating expenses, including selling, general and administrative expenses, were $207,050 for the first quarter of 2006 compared to $226,121 for the first quarter of 2005. This decrease from the first quarter of 2005 was in a large part due to a decrease in sales and a decrease in costs associated with going private.

Operating income for the first quarter of $132,647 increased 31.5% from 2005 first quarter operating income of $100,084 and increased from a loss of $27,200 in the fourth quarter of 2005. Reasons for the increase over the first quarter of 2005 are due to the ordinary fluctuations in our customer’s requirements described above. The operating income loss in the fourth quarter of 2006 was the result of a one time impairment charge of $164,898 associated with the Astro coating equipment.

Other income of $53,191 for the first quarter of 2006 increased compared to $31,122 from first quarter of 2005. This is primarily the result of higher interest rates in the current period and an increase in our cash balance over the prior period.

Net income of $105,338 for the first quarter of 2006 compared to $74,806 for the first quarter of 2005 and $34,703 in the fourth quarter of 2005 as result of the factors described above.

During the first quarter, the Company booked $1,143,800 in new orders compared to $968,700 in new orders booked for the first quarter of 2005 and $1,028,000 in the fourth quarter of 2005. Our backlog of orders stood at $1,132,000 at the end of the first quarter. This backlog is down approximately $198,000 from the end of the 2005 first quarter and up approximately $129,000 from the end of the fourth quarter of 2005. The Company continues its efforts to reduce its overdue orders which represent deferred shipments of approximately $59,000.

We project second quarter sales of approximately $1 million with profitability similar to that of the first quarter. We expect the third quarter revenues and profitability to possibly show some improvement.

FINANCIAL CONDITION

The Company utilizes its working capital to finance current operations and capital improvements. Cash and cash equivalents have decreased $244,825 from the fourth quarter of 2005 and increased $691,617 from the end of the first quarter of 2005. This decrease from the fourth quarter of 2005 was in a large part due to an increase in accounts receivable of $90,940 and a decrease in accrued income taxes of $170,500. The increase from the same period last year was largely due to income generated from sales and the sale of securities. The Company maintains a strong liquidity in its current position in order to improve its ability to deal with the risks and uncertainties identified below.

RISKS AND UNCERTAINTIES

The future of our Company will depend, largely, on our ability to successfully develop or acquire new products. There is no assurance, however, that we will be successful in achieving market acceptance of the new products that we develop or acquire. Failure to diversify our existing product offerings could be harmful to our overall business, and could negatively affect results of operations and financial condition.

The future market for the Company's aircraft instrument glass is shrinking due to technological obsolescence and the use of larger displays in the cockpit and the new display technologies. Of the new display technologies, rear projection displays cause the most concern to the Company because they do not use components which the Company manufactures. These display types are currently used in many military aircraft applications and utilize a patented cover glass that acts as a rear projection screen. The time frame for this technology migrating to commercial/business avionic displays is currently unpredictable. Larger primary instrument displays are eliminating the need for smaller, specialized and otherwise redundant instruments. As unit volume for displays declines, competition among vendors to maintain market share will become more intense. We expect this competition will take the form of lower prices and shorter delivery times. The opportunities to expand the existing product lines are limited. New electro-mechanical displays which require glass wedges manufactured by the Company are being purchased less frequently than LCD displays which require a simpler, less expensive cover glass. The simpler design opens the market to prospective competitors who do not otherwise have the ability to manufacture glass wedges.

We face increasing competition from established companies that have significantly greater resources. Certain of our competitors enjoy substantial competitive advantages, such as:

- Greater corporate name recognition, larger marketing budgets and greater resources,
- Established marketing relationships and access to larger customer bases, and
- Substantially greater financial, technical and other resources.

Section 404 of the Sarbanes-Oxley Act of 2002, requiring each company and its public accounting firm to report on the effectiveness of the company's internal controls over financial reporting, will first apply to the Company's Annual Report on Form 10-KSB for the Fiscal Year 2007. The Company expects its operating expenses will increase further as a result of the costs associated with implementation of and maintaining compliance with Section 404 and other provisions of the Sarbanes-Oxley Act.

ITEM 3. CONTROLS AND PROCEDURES

a. Evaluation Of Disclosure Controls And Procedures. Based on his evaluation as of the end of the periods covered by this report, the Company's chief executive officer and chief financial officer concluded that the Company's disclosure controls and procedures referred to in paragraph 4(c) of his Certification included as an exhibit to this report were effective.

b. Changes In Internal Controls. During the period covered by this report, the Company has not made any change to its internal controls over financial reporting as referred to in paragraph 4(d) of the Certification of the Company's principal executive officer and principal financial officer included as an exhibit to this report that has materially affected, or is reasonably likely to materially affect the Company's internal control over financial reporting.

PART II – OTHER INFORMATION

ITEM 1. LEGAL PROCEEDINGS

We are subject to certain claims and litigation in the ordinary course of business. It is the opinion of management that the outcome of such matters will not have a material adverse effect on our combined financial position or results of operations.

ITEM 2. UNREGISTERED SALES OF EQUITY SECURITIES AND USE OF PROCEEDS

None

ITEM 3. DEFAULTS UPON SENIOR SECURITIES

Not applicable

ITEM 4. SUBMISSION OF MATTERS TO A VOTE OF SECURITY HOLDERS

None

ITEM 5. OTHER INFORMATION

Status of the Company's Reverse Stock Split. On September 1, 2004 the Board of Directors of the Company made a determination to amend the Articles of Incorporation and implement a reverse stock split on the basis of 1:2,000 shares. The purpose of this decision was to take the Company private and avoid ongoing and increasing costs related to the public reporting status of the Company and compliance with the Sarbanes-Oxley Act. The principal stockholders representing over 2/3 of the outstanding shares consented to such action. Under New Jersey law, consent by 2/3 of the stockholders is sufficient without the need of conducting a stockholders meeting. On November 3, 2004, the Company made preliminary filings of a Schedule 14C and a Schedule 13(e)3 with the Securities and Exchange Commission. The SEC responded to such filings on December 3, 2004. On January 20, 2005 the Company filed an amended Schedule 14C and an amended Schedule 13(e)3. On February 9, 2005 the SEC provided the Company a second letter of comments. The Company continues to review the going private action it has initiated.

From Management's perspective the Company revenues generated from the sale of its products have become less predictable because of lack of firm order commitments and reliable forecasts from its customers. This makes it difficult to predict significant changes in future revenue and profitability. The Company enjoyed unexpected profitability in fiscal 2005 due to higher than expected sales coupled with a significant reduction in operating expenses. However, in 2006 the Company plans to add more engineering support and to spend more capital on research and development of new product offerings.

The Company is continuing to review its plans for operational reorganization, capital expenditure and product diversification.

ITEM 6. EXHIBITS AND REPORTS ON FORM 8-K

(a) EXHIBITS

31.1 Certification of Chief Executive Officer and Chief Financial Officer pursuant to Section 302 of the Sarbanes-Oxley Act of 2002

32.1 Certification of Chief Executive Office and Chief Financial Officer pursuant to Section 906 of the Sarbanes-Oxley Act of 2002.

(b) REPORTS ON FORM 8-K:

None

Signatures

Pursuant to the requirements of Section 13 or 15(d) of the Securities Exchange Act of 1934, the Registrant has duly caused this Report to be signed on its behalf by the undersigned thereunder duly authorized.

OPT-SCIENCES CORORATION

By: /s/Anderson L. McCabe

Anderson L. McCabe
Chief Executive Officer
Dated: March 28, 2006

EXHIBIT 31.1

Certification of Chief Executive Officer and Chief Financial Officer pursuant to Section 302 of the Sarbanes-Oxley Act of 2002.

I, Anderson L. McCabe, as CEO and CFO of Opt-Sciences Corporation, certify that:

1. I have reviewed this quarterly report of Opt-Sciences Corporation;

2. Based on my knowledge, this report does not contain any untrue statement of a material fact or omit to state a material fact necessary to make the statements made, in light of the circumstances under which such statements were made, not misleading with respect to the period covered by this report;

3. Based on my knowledge, the financial statements, and other financial information included in this report, fairly present in all material respects the financial condition, results of operations and cash flows of Opt-Sciences Corporation as of, and for, the periods presented in this report;

4. I am responsible for establishing and maintaining disclosure controls and procedures (as defined in Exchange Act Rules 13a-15(e) and 15d-15(e)) and internal control over financial reporting (as defined in Exchange Act Rules 13a-15(f) and 15d-15(f)) for Opt-Sciences Corporation and have:

(a) Designed such disclosure controls and procedures, or caused such disclosure controls and procedures to be designed under my supervision, to ensure that material information relating to Opt-Sciences Corporation, including its consolidated subsidiaries, is made known to me by others within those entities, particularly during the period in which this report is being prepared;

(b) Designed such internal control over financial reporting, or caused such internal control over financial reporting to be designed under my supervision, to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with generally accepted accounting principles;

(c) Evaluated the effectiveness of Opt-Sciences Corporation's disclosure controls and procedures and presented in this report my conclusions about the effectiveness of the disclosure controls and procedures, as of the end of the period covered by this report based on such evaluation; and

(d) Disclosed in this report any change in Opt-Sciences Corporation's internal control over financial reporting that occurred during Opt-Sciences Corporation's most recent fiscal quarter that has materially affected, or is reasonably likely to materially affect, Opt-Sciences Corporation's internal control over financial reporting; and

5. I have disclosed, based on my most recent evaluation of internal control over financial reporting, to Opt-Sciences Corporation's auditors and the audit committee of Opt-Sciences Corporation's board of directors (or persons performing the equivalent functions):

(a) All significant deficiencies and material weaknesses in the design or operation of internal control over financial reporting which are reasonably likely to adversely affect Opt-Sciences Corporation's ability to record, process, summarize and report financial information; and

(b) Any fraud, whether or not material, that involves management or other employees who have a significant role in Opt-Sciences Corporation's internal control over financial reporting.

/s/Anderson L. McCabe

Name: Anderson L. McCabe
Title: Chief Executive Officer/
Chief Financial Officer
Dated: March 28, 2006

EXHIBIT 32.1

Certification of Chief Executive Officer and Chief Financial Officer pursuant to Section 906 of the Sarbanes-Oxley Act of 2002.

I, Anderson L. McCabe as CEO and CFO of Opt-Sciences Corporation (the "Company"), certify to my knowledge, pursuant to section 906 of the Sabanes-Oxley Act of 2002,18 U.S.C. Section 1350, that:(1)the Quarterly Report on Form 10-QSB of the Company for the quarterly period ended January 28, 2006 (the "Report") fully complies with the requirements of Section 13(a) or 15(d) of the Securities Exchange Act of 1934 (15 U.S.C. 78m or 78o(d)); and (2)the information contained in the Report fairly presents, in all material respects, the financial condition and results of operations of the Company.

/s/Anderson L. McCabe

Name: Anderson L. McCabe
Title: Chief Executive Officer/
Chief Financial Officer
Dated: March 28, 2006