

UNITED STATES SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, DC 20549

FORM 10-QSB

(Mark One)

QUARTERLY REPORT UNDER SECTION 13 OR 15(d) OF THE SECURITIES EXCHANGE ACT OF 1934 FOR THE QUARTERLY PERIOD ENDED JULY 29, 2006.

TRANSITION REPORT UNDER SECTION 13 OR 15(d) OF THE EXCHANGE ACT FOR THE TRANSITION PERIOD FROM _____ TO _____.

COMMISSION FILE NUMBER: 0-1455

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

NEW JERSEY	21-0681502
(State or other jurisdiction of incorporation or organization)	(IRS Employer Identification No.)

1912 BANNARD STREET, CINNAMINSON, NEW JERSEY 08077
(Address of principal executive offices)

(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 NO

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

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

Common Stock, par value of \$.25 per share: 775,585 Shares outstanding as of July 29, 2006

Transitional Small Business Format (Check one) YES NO

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OPT-SCIENCES CORPORATION AND SUBSIDIARY

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PART I FINANCIAL INFORMATION

ITEM 1. FINANCIAL STATEMENTS

Opt-Sciences Corporation
CONSOLIDATED BALANCE SHEETS

	ASSETS	
	July 29, 2006 (unaudited)	October 29, 2005
CURRENT ASSETS		
Cash and cash equivalents	\$ 5,850,010	\$ 5,356,228
Trade accounts receivable	722,460	587,028
Inventories	578,119	398,063
Prepaid expenses	26,196	28,715
Loans and exchanges	4,528	4,628
Deferred taxes	20,850	36,174
Marketable securities	<u>726,328</u>	<u>1,273,121</u>
Total current assets	<u>7,928,491</u>	<u>7,683,957</u>
PROPERTY AND EQUIPMENT		
Land	114,006	114,006
Building and improvements	449,987	448,342
Machinery and equipment	1,391,902	1,381,376
Small tools	53,580	53,580
Furniture and fixtures	8,624	8,624
Office equipment	70,270	61,124
Automobiles	<u>85,605</u>	<u>85,605</u>
Total property and equipment	2,173,974	2,152,657
Less: accumulated depreciation	<u>1,538,887</u>	<u>1,450,054</u>
Net property and equipment	<u>635,087</u>	<u>702,603</u>
OTHER ASSETS		
Deposits	<u>4,224</u>	<u>2,837</u>
Total assets	<u>\$ 8,567,802</u>	<u>\$ 8,389,397</u>

Opt-Sciences Corporation
CONSOLIDATED BALANCE SHEETS

LIABILITIES AND STOCKHOLDERS' EQUITY

	July 29, 2006 (unaudited)	October 29, 2005
CURRENT LIABILITIES		
Accounts payable - trade	\$ 184,349	\$ 62,451
Accrued income taxes	11,882	231,141
Other current liabilities	165,905	219,108
Total current liabilities	362,136	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	7,882,077	7,573,422
Accumulated other comprehensive income	(11,888)	(32,202)
Less treasury stock at cost - 224,415 shares and 224,415 shares	(187,218)	(187,218)
Total stockholders' equity	8,205,666	7,876,697
Total liabilities and stockholders' equity	\$ 8,567,802	\$ 8,389,397

Opt-Sciences Corporation
CONSOLIDATED STATEMENTS OF INCOME AND RETAINED EARNINGS

	Thirteen Weeks Ended July 29, 2006 <u>(unaudited)</u>	Thirteen Weeks Ended July 30, 2005 <u>(unaudited)</u>	Thirty-Nine Weeks Ended July 29, 2006 <u>(unaudited)</u>	Thirty-Nine Weeks Ended July 30, 2005 <u>(unaudited)</u>
NET SALES	\$ 1,069,054	\$ 799,788	\$ 3,074,282	\$ 3,190,261
COST OF SALES	<u>754,258</u>	<u>586,321</u>	<u>2,120,700</u>	<u>2,221,283</u>
Gross profit on sales	<u>314,796</u>	<u>213,467</u>	<u>953,582</u>	<u>968,978</u>
OPERATING EXPENSES				
Sales & delivery	20,446	18,258	40,246	31,958
General and administrative	<u>163,966</u>	<u>146,322</u>	<u>523,351</u>	<u>501,144</u>
Total operating expenses	<u>184,412</u>	<u>164,580</u>	<u>563,597</u>	<u>533,102</u>
Operating income	130,384	48,887	389,985	435,876
OTHER INCOME	<u>63,007</u>	<u>48,753</u>	<u>151,470</u>	<u>115,435</u>
Net income before taxes	193,391	97,640	541,455	551,311
FEDERAL AND STATE INCOME TAXES	<u>83,100</u>	<u>42,000</u>	<u>232,800</u>	<u>237,000</u>
NET INCOME	110,291	55,640	308,655	314,311
RETAINED EARNINGS - beginning of period	<u>7,771,786</u>	<u>7,483,079</u>	<u>7,573,422</u>	<u>7,224,408</u>
RETAINED EARNINGS - end of period	<u><u>\$ 7,882,077</u></u>	<u><u>\$ 7,538,719</u></u>	<u><u>\$ 7,882,077</u></u>	<u><u>\$ 7,538,719</u></u>
EARNINGS PER SHARE OF COMMON STOCK	<u><u>\$ 0.14</u></u>	<u><u>\$ 0.07</u></u>	<u><u>\$ 0.40</u></u>	<u><u>\$ 0.41</u></u>
Average shares of common stock outstanding	<u><u>775,585</u></u>	<u><u>775,585</u></u>	<u><u>775,585</u></u>	<u><u>775,585</u></u>

Opt-Sciences Corporation
CONSOLIDATED STATEMENTS OF CASH FLOW

	Thirty-Nine Weeks Ended July 29, 2006 <u>(unaudited)</u>	Thirty-Nine Weeks Ended July 30, 2005 <u>(unaudited)</u>
CASH FLOWS FROM OPERATING ACTIVITIES		
Net income	\$ 308,655	\$ 314,311
Adjustments to reconcile net income to net cash provided by(used in) operating activities:		
Depreciation	88,833	117,063
Loss (gain) on sale of securities	21,363	(15,878)
Decrease (increase) in:		
Accounts receivable	(135,432)	(55,531)
Inventories	(180,056)	66,336
Prepaid expenses	2,519	(17,477)
Loans and exchanges	100	57
Increase(Decrease) in:		
Accounts payable	121,898	(53,632)
Accrued income taxes	(219,259)	113,950
Other current liabilities	<u>(53,203)</u>	<u>(37,517)</u>
Net cash (used in) provided by operating activities	<u>(44,582)</u>	<u>431,682</u>
CASH FLOWS FROM INVESTING ACTIVITIES		
Additions to property and equipment	(21,317)	(33,529)
Deposits	(1,387)	-0-
Purchases of securities	(154,115)	(272,702)
Sales of securities	<u>715,183</u>	<u>124,488</u>
Net cash provided by(used in) investing activities	<u>538,364</u>	<u>(181,743)</u>
Increase in cash	493,782	249,939
Cash and cash equivalents at beginning of period	<u>5,356,228</u>	<u>4,770,451</u>
Cash and cash equivalents at end of period	<u>\$ 5,850,010</u>	<u>\$ 5,020,390</u>
SUPPLEMENTAL DISCLOSURES:		
Income taxes paid	<u>\$ 452,837</u>	<u>\$ 123,050</u>

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 inter company 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 three quarters 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 as part 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:

	July 29, 2006 (Unaudited)	October 29, 2005
Finished goods	\$ 90,781	\$ 62,470
Raw materials and supplies	177,079	122,165
Work in progress	<u>310,259</u>	<u>213,428</u>
Total Inventory	<u>\$578,119</u>	<u>\$398,063</u>

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. 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 were adopted June 15, 2005. The adoption of this statement did not have a material impact on the Company's consolidated financial statements.

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

CAUTIONARY STATEMENT REGARDING FORWARD-LOOKING INFORMATION

We make statements in this Report, and we may from time to time make other statements, regarding our outlook or expectations for earnings, revenues, expenses and/or other matters regarding or affecting the Company that are forward-looking statements within the meaning of the Private Securities Litigation Reform Act. Forward-looking statements are typically identified by words such as "believe," "expect," "anticipate," "intend," "outlook," "estimate," "forecast," "project" and other similar words and expressions. Forward-looking statements are subject to numerous assumptions, risks and uncertainties, which change over time. Forward-looking statements speak only as of the date they are made. We do not assume any duty and do not undertake to update our forward-looking statements. Actual results or future events could differ, possibly materially, from those that we anticipated in our forward-looking statements, and future results could differ materially from our historical performance. Our forward-looking statements are subject to the following principal risks and uncertainties. We provide greater detail regarding these factors in our 2005 Form 10-K, including in the Company Risk Factors section. Our forward-looking statements may also be subject to other risks and uncertainties including those discussed in the Risks and Uncertainties section of this Quarterly Report and in our other filings with the SEC.

- Uncertainties about the future demand for the Company's products;
- Risks associated with dependence on a few major customers;
- The timing and completion of significant orders; and
- The performance and reliability of the Company's vendors.

EXECUTIVE SUMMARY

Opt-Sciences Corporation, through its wholly owned subsidiary, O & S Research, Inc., both New Jersey corporations, manufactures anti-glare and transparent conductive optical coatings which are deposited on glass used primarily to cover instrument panels in aircraft cockpits. The Company's business is highly dependent on a robust commercial, business, regional aircraft market and to a lesser degree the military aircraft market. We recorded third quarter sales of \$1,069,054 and net income of \$110,291. Sales are up 7.9% and net income is up 18.5% from the second quarter of 2006 due to a slight increase in our customers' glass requirements. Sales and net income for the thirty-nine weeks of 2006 are down 3.7% and 1.8% respectively from the same period in 2005. Our backlog of unshipped orders at the end of the third quarter of 2006 increased to \$1,439,000, a 4.6% increase over the end of the second quarter. This is also a 24% increase over unshipped orders at the end of the third quarter of 2005. We generally have a four to twelve week delivery cycle depending on product complexity, available plant capacity and required lead time for specialty raw materials such as polarizers or filter glass. Our sales tend to fluctuate from quarter to quarter because all orders are custom manufactured and customer orders are generally scheduled for delivery based on our customer's need date and not based on our ability to make shipments. Since the Company has two customers that together represent over 50% of sales, any significant change in the requirements of either of those customers has a direct impact on our revenue for the quarter. When one of these customers defers a sizable order, sales for the following quarter often rebound as the customer replenishes its inventory. Based on our understanding of the industry and the needs of our customers, we expect to complete and ship approximately 75 to 80% of our current backlog of unshipped orders before the end of fiscal 2006. If we do so, we expect fourth quarter sales to reach \$1,200,000. In addition, we project revenues this fiscal year at approximately \$4,200,000, unless there is an unanticipated downturn in demand for the Company's products, or there is a critical problem with the Company's suppliers of such specialty components, such as polarizers, adhesives or etched glass, each of which is currently sole sourced.

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

NET SALES

Net sales of \$1,069,100 for the third quarter of 2006 increased 7.9% from the second quarter of 2006. Net sales of \$3,074,282 for the first three quarters of 2006 decreased 3.7% from the same period in 2005. This increase in sales from the second quarter was due to a previously small drop in customer requirements for the second quarter. The decrease in total sales so far this year over last year is due to lower customer demand for our legacy electro-mechanical wedge glass which was offset to some degree by new sales of flat panel display glass.

COST OF SALES

Cost of sales for the third quarter of 2006 of \$754,258 increased \$63,944 from \$690,314 for the second quarter of 2006. This increase is in a large part due to the increase in sales from the second quarter. Cost of sales decreased \$100,583 or 4.7% for the first three quarters versus the same period in 2005. This was primarily the result of a decrease in sales. The gross profit margin of 29% for the third quarter of 2006 has dropped from the 30% for the second quarter primarily because of an increase in manufacturing costs associated with raw materials. Cost of sales is comprised of raw materials, manufacturing direct labor and overhead expenses. The overhead portion of cost of sales is primarily comprised of salaries, medical and dental benefits, building expenses, production supplies, and costs related to our production, inventory control and quality departments.

GENERAL AND ADMINISTRATIVE

Total operating expenses, including selling, general and administrative expenses, were \$184,412 for the third quarter of 2006, an increase of 7.1% compared to \$172,135 for the second quarter of 2006. This increase from the second quarter of 2006 was in a large part due to increases in several administrative areas. Total operating expenses of \$563,597 for the first three quarters of 2006 increased 5.6% over the same period in 2005. The increase from the same period last year was due to increases in travel expenses, salaries and several other administrative areas. Our general, and administrative expenses consist of marketing and business development expenses, professional expenses, salaries and benefits for executive and administrative personnel, hiring, legal, accounting, and other general corporate expenses.

OPERATING INCOME

Operating income for the third quarter of 2006 of \$130,384 increased about 1.9% from second quarter 2006 operating income of \$127,954. Operating income decreased 10.5% to \$389,985 in the first three quarters of 2006 from \$435,876 for the same period in 2005. The decrease over the same period last year is primarily due to lower sales.

OTHER INCOME

Other income of \$63,007 for the third quarter of 2006 increased compared to \$48,753 from the third quarter of 2005. Other income of \$151,470 for the first three quarters of 2006 increased from \$115,435 for the same period in 2005 due to higher interest rates.

NET INCOME

Net income of \$110,291 for the third quarter of 2006 compared to \$93,026 for the second quarter of 2006. Net income of \$308,655 for the first three quarters of 2006 compared to \$314,311 for the same period in 2005 as a result of the factors described above.

BACKLOG OF ORDERS

During the third quarter, the Company booked \$1,132,100 in new orders compared

to \$757,000 in new orders booked for the third quarter of 2005 and \$1,234,100 in the second quarter of 2006. Our backlog of unshipped orders stood at \$1,439,000 at the end of the third quarter, up \$281,000 from the end of the 2005 third quarter and up \$435,700 from the beginning of the 2006 fiscal year. This increase in backlog reflects a general strengthening of the market for aircraft components.

FINANCIAL CONDITION

The Company utilizes its working capital to finance current operations and capital improvements. Cash and cash equivalents have increased \$493,782 from the beginning of the 2006 fiscal year. This significant increase was in large part due to selling a significant portion of the company's portfolio of preferred stocks in favor of investing in certificates of deposit. 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 depends 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.

The future market for the Company's aircraft instrument glass used on LCDs is difficult to predict. Although the Company's existing 10.4" diagonal display business is growing, is now competing with 14.1" and 15.1" diagonal displays in new production aircraft. When the larger displays are selected, fewer are needed resulting in lower volume and lower sales revenue, and as a result, 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 without the acquisition of additional equipment. LCD displays which require flat glass coated by the Company represents approximately 75% of our business. The LCD cover glass design can range from a simple anti-reflective coated piece of glass to a much more complex lamination requiring bus bars and transparent conductive coatings for electro-magnetic interference protection. Cover glass designs for LCDs have opened the market to prospective competitors who do not otherwise have the ability to manufacture older legacy wedge glass.

We continue to face 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

We did not solicit proxies for the Annual Stockholders Meeting held on June 6, 2006. The Board of Directors as previously reported to the SEC was reelected in its entirety.

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.

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: September 15, 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: September 15, 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 July 29, 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: September 15, 2006