

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 JANUARY 26, 2008.

☐ 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

(State or other jurisdiction of
incorporation or organization)

21-0681502

(I.R.S. 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 practical date:

Class, Common Stock, par value of \$.25 per share: 775,585 Shares outstanding as of March 1, 2008.

Transitional Small Business Format (Check one) YES ☐ NO ☒

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PART I FINANCIAL INFORMATION

ITEM 1. FINANCIAL STATEMENTS

Opt-Sciences Corporation CONSOLIDATED BALANCE SHEETS

	ASSETS	
	January 26, 2008 (Unaudited)	October 27, 2007
CURRENT ASSETS		
Cash and cash equivalents	\$ 6,617,153	\$ 6,777,104
Trade accounts receivable	927,095	1,012,659
Inventories	663,269	592,660
Prepaid expenses	16,810	21,074
Loans and exchanges	4,346	4,390
Deferred income taxes	4,509	-0-
Marketable securities	<u>812,648</u>	<u>890,161</u>
Total current assets	<u>9,045,830</u>	<u>9,298,048</u>
PROPERTY AND EQUIPMENT		
Land	114,006	114,006
Building and improvements	449,987	449,987
Machinery and equipment	1,485,573	1,485,573
Small tools	53,580	53,580
Furniture and fixtures	14,683	8,624
Office equipment	57,419	57,419
Automobiles	<u>71,211</u>	<u>71,211</u>
Total property and equipment	2,246,459	2,240,400
Less: accumulated depreciation	<u>1,679,802</u>	<u>1,652,891</u>
Net property and equipment	<u>566,657</u>	<u>587,509</u>
OTHER ASSETS		
Deposits	<u>2,837</u>	<u>2,837</u>
Total assets	<u>\$ 9,615,324</u>	<u>\$ 9,888,394</u>

Opt-Sciences Corporation
CONSOLIDATED BALANCE SHEETS

LIABILITIES AND STOCKHOLDERS' EQUITY

	January 26, 2008 (Unaudited)	October 27, 2007
CURRENT LIABILITIES		
Accounts payable - trade	\$ 56,577	\$ 86,759
Accrued income taxes	154,580	267,980
Deferred income taxes	-0-	30,100
Other current liabilities	<u>137,338</u>	<u>338,823</u>
Total current liabilities	<u>348,495</u>	<u>723,662</u>
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	8,958,351	8,810,376
Accumulated other comprehensive (loss) income	(26,999)	18,879
Less treasury stock at cost - 224,415 shares	(187,218)	(187,218)
Total stockholders' equity	<u>9,266,829</u>	<u>9,164,732</u>
Total liabilities and stockholders' equity	<u>9,615,324</u>	<u>9,888,394</u>

Opt-Sciences Corporation
CONSOLIDATED STATEMENTS OF INCOME AND RETAINED EARNING
(Unaudited)

	Thirteen Weeks Ended January 26, 2008	Thirteen Weeks Ended January 27, 2007
NET SALES	\$ 1,378,954	\$ 999,116
COST OF SALES	<u>899,925</u>	<u>780,362</u>
Gross profit on sales	<u>479,029</u>	<u>218,754</u>
OPERATING EXPENSES		
Sales & delivery	7,999	9,326
General and administrative	<u>276,098</u>	<u>182,113</u>
Total operating expenses	<u>284,097</u>	<u>191,439</u>
Operating income	194,932	27,315
OTHER INCOME	<u>64,643</u>	<u>68,822</u>
Net income before taxes	259,575	96,137
FEDERAL AND STATE INCOME TAXES	<u>111,600</u>	<u>41,300</u>
Net income	147,975	54,837
RETAINED EARNINGS - beginning of period	<u>8,810,376</u>	<u>7,977,615</u>
RETAINED EARNINGS - end of period	<u>\$ 8,958,351</u>	<u>\$ 8,032,452</u>
EARNINGS PER SHARE OF COMMON STOCK	<u>\$ 0.19</u>	<u>\$ 0.07</u>
Average shares of common Stock outstanding	<u>775,585</u>	<u>775,585</u>

Opt-Sciences Corporation
CONSOLIDATED STATEMENTS OF CASH FLOWS
(Unaudited)

	Thirteen Weeks Ended January 26, 2008	Thirteen Weeks Ended January 27, 2007
CASH FLOWS FROM OPERATING ACTIVITIES		
Net income	\$ 147,975	\$ 54,837
Adjustments to reconcile net income to net cash used by operating activities:		
Depreciation	26,911	27,884
Loss on sale of securities	13,950	524
Decrease (increase) in:		
Accounts receivable	85,564	34,237
Inventories	(70,609)	45,461
Prepaid expenses	4,264	11,322
Prepaid income taxes	-0-	23,900
Loans and exchanges	44	365
Deposits	-0-	(1,907)
(Decrease) increase in:		
Accounts payable	(30,182)	(43,791)
Accrued income taxes	(113,400)	17,400
Other current liabilities	<u>(201,485)</u>	<u>(105,167)</u>
Net cash (used) provided by operating activities	<u>(136,968)</u>	<u>65,065</u>
CASH FLOWS FROM INVESTING ACTIVITIES		
Additions to property and equipment	(6,059)	(5,270)
Purchases of securities	(89,098)	(42,387)
Proceeds from sales of securities	<u>72,174</u>	<u>98,053</u>
Net cash (used) provided by investing activities	<u>(22,983)</u>	<u>50,396</u>
(Decrease) increase in cash	(159,951)	115,461
Cash and cash equivalents at beginning of period	<u>6,777,104</u>	<u>5,798,506</u>
Cash and cash equivalents at end of period	<u>\$ 6,617,153</u>	<u>\$ 5,913,967</u>
SUPPLEMENTAL DISCLOSURES:		
Income taxes paid	<u>\$ 223,300</u>	<u>-0-</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 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 for the first three months of the Company's fiscal year 2008. 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 27, 2007 together with the auditors' report filed as part of the Company's 2007 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 26, 2008 (Unaudited)	October 27, 2007
Raw materials and supplies	\$ 285,544	\$ 215,935
Work in progress	327,781	332,089
Finished goods	<u>49,944</u>	<u>44,636</u>
Total Inventory	\$ <u>663,269</u>	\$ <u>592,660</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 an unaudited physical inventory count of work-in-progress and raw materials.

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 June 2006, the Financial Accounting Standards Board (FASB) issued Interpretation No. 48, Accounting for Uncertainty in Income Taxes, an interpretation of FASB statement No. 109. Interpretation 48 clarifies the accounting for uncertainty in income taxes recognized in an entity's financial statements in accordance with Statement 109 and prescribes a recognition threshold and measurement attribute for financial statement recognition and measurement of a tax position taken or expected to be taken in a tax return. Additionally, Interpretation 48 provides guidance on derecognition, classification, interest and penalties, accounting in interim periods, disclosure and transition. Interpretation 48 is effective for fiscal years beginning after December 15, 2006 with early adoption permitted. We will adopt Interpretation 48 for our fiscal year 2008, and do not currently expect the adoption of Interpretation 48 to have an impact on our 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.

- 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.

We provide greater detail regarding these factors in our 2007 Form 10-KSB, 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 or in our other filings with the SEC.

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, and military aircraft market. We recorded first quarter sales of \$1,378,954 and net income of \$147,975. Sales are down 16% and net income is down 49% from the fourth quarter of 2007. This decrease in first quarter sales and income is usually expected due to reduced orders during the holidays and lower operating efficiencies. We expect sales in the second quarter to increase to approximately \$1,500,000. Sales and net income are up 38% and 170% respectively from the first quarter of 2007. Our backlog of unshipped orders at the end of the first quarter of 2008 was \$2,387,000, a 6% decrease over the end of the fourth quarter of 2007, but a 35% increase over unshipped orders at the end of the first quarter of 2007. We believe that this backlog level will remain around this level for the foreseeable future. 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 need 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. We currently expect second quarter sales to be approximately \$1,500,000. In addition, we expect revenues this fiscal year to approximate \$5,800,000, 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 adjusted at the end of the fiscal year when a comprehensive physical count is conducted (also see Notes to Consolidated Financial Statements, Note 1. Summary of Significant Accounting Policies and Note 2. Inventories).

RESULTS OF OPERATIONS

NET SALES

Net sales of \$1,378,954 for the first quarter of 2008 increased 38% from 2007 first quarter sales of \$999,116, and decreased 16% from \$1,637,703 in the fourth quarter of fiscal 2007. The decrease in sales from the fourth quarter was the direct result of the holidays and having fewer orders and production hours. The sizeable increase from the same period last year was primarily due to deferred shipments last year which were made up in subsequent quarters. This increase in sales for the first quarter relative to years past is because of a more robust aerospace market.

COST OF SALES

Cost of sales of \$899,995 for the first quarter of 2008 increased from \$780,362 for the first quarter of 2007. This increase is primarily due to the increase in sales from the same quarter last year. Cost of sales decreased \$106,302 or 11% from the fourth quarter of 2007. The gross profit margin of 35% for the first quarter of 2008 increased from the 22% for the first quarter of 2007 and decreased from the 39% for the fourth quarter of 2007. 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, benefits, building expenses, production supplies, and maintenance costs related to our production, inventory control and quality departments.

OPERATING EXPENSES

Total operating expenses, including selling, general and administrative expenses, were \$284,097 for the first quarter of 2008 compared to \$191,439 for the first quarter of 2007. This increase from the first quarter of 2007 was primarily due to an increase in sales. 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 first quarter of \$194,932 increased about over 600% from 2007 first quarter operating income of \$27,315 and decreased 47% from \$366,924 in the fourth quarter of 2007. Reasons for the increase over the first quarter of 2007 are due to increased sales and increased production efficiency as described above. The decrease from the fourth quarter 2007 is primarily because of reduced sales.

OTHER INCOME

Other income of \$64,643 for the first quarter of 2008 decreased compared to \$68,822 from first quarter of 2007 and decreased from the \$85,812 for the fourth quarter of 2007. This change over the first and fourth quarters of 2007 is primarily related to variations in interest rates.

NET INCOME

Net income of \$147,975 for the first quarter of 2008 compared to \$54,837 for the first quarter of 2007 and \$291,538 in the fourth quarter of 2007 as result of the factors described above.

BACKLOG OF ORDERS

During the first quarter, the Company booked \$1,516,200 in new orders compared to \$1,460,000 in new orders booked for the first quarter of 2007 and \$1,921,000 in the fourth quarter of 2007. Our backlog of unshipped orders stood at \$2,387,000 at the end of the first quarter. This backlog is up 35% from the end of the 2007 first quarter and down 6% from the end of the fourth quarter of 2007. It should be noted that almost \$500,000 of this backlog may not be deliverable until 2009 or 2010 or it may be canceled outright due to uncertainties in the Eclipse 500 light jet program.

FINANCIAL CONDITION

The Company utilizes its working capital to finance current operations and capital improvements. Cash and cash equivalents have decreased \$159,951 for the first quarter of 2008. This compares with an increase of \$115,461 for the first quarter of 2007. This reduction in cash at the end of the first quarter is primarily the result of increased inventories, a reduction in accrued taxes, a general reduction of current liabilities such as accrued payroll related expenses and the purchase 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, will require the Company to perform an assessment of its financial reporting controls, and report on that assessment in the Company's Annual Report on Form 10-KSB for the Fiscal Year 2008. In fiscal 2009, Section 404 additionally will require that our public accounting firm audit our assessment. 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

The Company is 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

None.

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 12, 2008

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 12, 2008

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 26, 2008 (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 12, 2008