UNITED STATES SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, DC 20549

FORM 10-QSB

(Mark One)
[X] QUARTERLY REPORT UNDER SECTION 13 OR 15(d) OF THE SECURITIES EXCHANGE ACT OF 1934 FOR THE QUARTERLY PERIOD ENDED April 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	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)

(856) 829-2800
Issuer's telephone number

Not applicable
(Former name, former address and former fiscal year, if changed since last Report)

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: 775,585 Shares of Common Stock, par value $.025, were outstanding as of May 31, 2008

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

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PART I FINANCIAL INFORMATION

ITEM 1. FINANCIAL STATEMENTS

Opt-Sciences Corporation
CONSOLIDATED BALANCE SHEETS

ASSETS

	April 26, 2008 (unaudited)	October 27, 2007
CURRENT ASSETS		
Cash and cash equivalents	$6,303,156	$6,777,104
Trade accounts receivable	1,201,198	1,012,659
Inventories	639,664	592,660
Prepaid expenses	12,996	21,074
Prepaid income taxes	27,920	-0-
Loans and exchanges	4,602	4,390
Deferred income taxes	2,785	-0-
Marketable securities	938,139	890,161
Total current assets	9,130,460	9,298,048
PROPERTY AND EQUIPMENT		
Land	114,006	114,006
Building and improvements	476,571	449,987
Machinery and equipment	1,517,076	1,485,573
Small tools	53,580	53,580
Furniture and fixtures	14,683	8,624
Office equipment	57,419	57,419
Automobiles	71,211	71,211
Total property and equipment	2,304,546	2,240,400
Less: accumulated depreciation	1,706,773	1,652,891
Net property and equipment	597,773	587,509
OTHER ASSETS		
Deposits	2,837	2,837
Total assets	$9,731,070	$9,888,394

Opt-Sciences Corporation
CONSOLIDATED BALANCE SHEETS

LIABILITIES AND STOCKHOLDERS' EQUITY

	April 26, 2008 (unaudited)	October 27, 2007
CURRENT LIABILITIES		
Accounts payable - trade	$ 64,675	$86,759
Accrued income taxes	-0-	267,980
Deferred income taxes	-0-	30,100
Other current liabilities	207,798	338,823
Total current liabilities	272,473	723,662
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	9,147,832	8,810,376
Accumulated other comprehensive (loss)income	(24,712)	18,879
Less treasury stock at cost - 224,415 shares and 224,415 shares	(187,218)	(187,218)
Total stockholders' equity	9,458,597	9,164,732
Total liabilities and stockholders' equity	$9,731,070	$9,888,394

CONSOLIDATED STATEMENTS OF INCOME AND RETAINED EARNINGS (unaudited)

	Thirteen Weeks Ended April 26, 2008	Thirteen Weeks Ended April 28, 2007	Twenty-Six Weeks Ended April 26, 2008	Twenty-Six Weeks Ended April 28, 2007
NET SALES	$1,625,429	$1,467,128	$3,004,383	$2,466,244
COST OF SALES	1,128,038	916,853	2,027,963	1,697,215
Gross profit on sales	497,391	550,275	976,420	769,029
OPERATING EXPENSES				
Sales & delivery	14,910	11,848	22,909	21,174
General and administrative	204,158	218,340	480,256	400,453
Total operating expenses	219,068	230,188	503,165	421,627
Operating income	278,323	320,087	473,255	347,402
OTHER INCOME	54,158	87,921	118,801	156,743
Net income before taxes	332,481	408,008	592,056	504,145
FEDERAL AND STATE INCOME TAXES	143,000	175,400	254,600	216,700
Net income	189,481	232,608	337,456	287,445
RETAINED EARNINGS - beginning of period	8,958,351	8,032,452	8,810,376	7,977,615
RETAINED EARNINGS - end of period	$9,147,832	$8,265,060	$9,147,832	$8,265,060
EARNINGS PER SHARE OF COMMON STOCK	$ 0.24	$ 0.30	$ 0.44	$ 0.37
Average shares of stock outstanding	775,585	775,585	775,585	775,585

CONSOLIDATED STATEMENTS OF CASH FLOWS (unaudited)

	Twenty-six Weeks Ended April 26 2008	Twenty-six Weeks Ended April 28, 2007
CASH FLOWS FROM OPERATING ACTIVITIES		
Net income	$337,456	$287,445
Adjustments to reconcile net income to net cash (used) provided by operating activities:		
Depreciation	53,882	57,385
Loss (gain) on sale of securities	18,397	(24,727)
Decrease (increase) in:		
Accounts receivable	(188,539)	(28,085)
Inventories	(47,004)	(7,914)
Prepaid expenses	8,078	18,729
Prepaid income taxes	(27,920)	23,900
Loans and exchanges	(212)	1,220
(Decrease) increase in:		
Accounts payable	(22,084)	(51,438)
Accrued income taxes	(267,980)	82,011
Other current liabilities	(131,025)	(65,868)
Net cash (used) provided by operating activities	(266,951)	292,658
CASH FLOWS FROM INVESTING ACTIVITIES		
Additions to property and equipment	(64,146)	(43,575)
Deposits	-0-	(1,333)
Purchases of securities	(236,072)	(355,040)
Proceeds from sales of securities	93,221	260,557
Net cash (used) by investing activities	(206,997)	(139,391)
(Decrease) increase in cash	(473,948)	153,267
Cash and cash equivalents at beginning of period	6,777,104	5,798,506
Cash and cash equivalents at end of period	$6,303,156	$5,951,773
SUPPLEMENTAL DISCLOSURES:		
Income taxes paid	$ 550,500	$ 111,318

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 six 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:

	April 26, 2008 (Unaudited)	October 27, 2007
Raw materials and supplies	$ 275,569	$ 215,935
Work in progress	315,298	332,089
Finished goods	48,167	44,636
Total Inventory	$ 639,664	$ 592,660

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 Standards Accounting 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 have adopted 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 AND RESULT OF OPERATIONS

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.

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 comprehensive physical count is conducted (also see Notes to Consolidated Financial Statements, Note 1 Summary of Significant Accounting Policies and Note 2 Inventories).

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 second quarter sales of $1,625,429 and net income of $189,481. Sales are up 18% and net income is up 28% from the first quarter of 2008. Sales are up 11% and net income is down 19% from the second quarter of 2007. The second quarter of 2007 was unusually profitable because of the deferral to that quarter of significant customer orders which would ordinarily have been shipped in the first quarter We currently expect third quarter sales to be approximately $1,700,000. In addition, we project revenues this fiscal year at over $5,000,000, 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. During the second quarter of 2008, the Company booked $2,232,000 in new orders compared to $2,063,000 in new orders booked for the second quarter of 2007. Our backlog of unshipped orders stands at approximately $2,438,000 at the end of second quarter, up $77,000 from $2,361,000 at the end of the second quarter of 2007. We believe that we will be able to maintain this backlog 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 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.

Results Of Operations

THREE MONTHS ENDED APRIL 26, 2008 COMPARED WITH THREE MONTHS ENDED APRIL 28, 2007

Net Sales.
Net sales for the second quarter ended April 26, 2008 were $1,625,429 which is $158,301 and 10.8% more than the net sales of $1,467,128 for the same quarter last year. This increase is the result of higher demand for the Company’s cover glass products.

Cost of Sales.
Cost of sales for the quarter ended April 26, 2008 increased $211,185 or 23% to $1,128,038 or 69% of sales, compared to $916,853 or 62% of sales, for the same quarter last year. This is primarily due to a reduction in manufacturing efficiencies and increases in costs of 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, benefits, building expenses, production supplies, and maintenance costs related to our production, inventory control and quality departments.

Gross Profit.
Gross profit for the quarter ended April 26, 2008 decreased $52,884 to $497,391 or 30.6% of sales from $550,275 or 37.6% of sales reported for the same quarter last year.

Operating Expenses.
Operating expenses decreased $11,130 or 4.8% to $219,068 from $230,188 for the same quarter last year. This was primarily due to lower marketing expenses for the quarter. Operating 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.
The Company realized operating income of $278,323 or 17.1% of sales, for the quarter ended April 26, 2008, compared to operating income of $320,087 or 21.8% of sales, for the same quarter last year.

Other Income.
Other income of $54,158 for the second quarter of fiscal year 2008 decreased $33,763 from that for the same quarter for last year, primarily due to lower interest rates and reduced yields on investments.

Income Tax.
Income tax expense for the second quarter ended April 26, 2008 was $143,000 and 43% of pre-tax income, compared to 175,400 and 43% of pre-tax income for the second quarter ended April 28, 2007.

Net Income.
Net income for the quarter ended April 26, 2008 was $189,481 or $0.24 per share, compared to net income of $232,608 or $0.30 per share, for the quarter ended April 28, 2007.

SIX MONTHS ENDED APRIL 26, 2008 COMPARED WITH SIX MONTHS ENDED APRIL 28, 2007

Net Sales.
Net sales for the six months ended April 26, 2008 were $3,004,383 which is $538,139 and 21.8% more than the net sales of $2,466,244 for the same six month period last year. This is primarily due to increased customer demand for the company’s products.

Cost of Sales.
Cost of sales for the six months ended April 26, 2008 was $2,027,963 or 67.5% of sales, compared to $1,697,215 or 68.8% of sales, for the same period last year. The increase in cost of sales by $330,748 and 19.5% corresponds to the increase in revenues between the same six month periods as noted above.

Gross Profit.
Gross profit for the six months ended April 26, 2008 increased $207,391 to $976,420 or 32.5% of sales, from $769,029 or 31.2% of sales, reported for the same period last year. The increase in total gross profit, and the improvement in gross profit as a percent of revenues, was primarily a result of higher efficiencies of operation during the first quarter of 2008.

Operating Expenses.
Operating expenses increased by $81,538 and 19.3% from $421,627 during the six month period ended April 28, 2007 to $503,165 during the six month period ended April 26, 2008 primarily due to increased sales.

Operating Income.
The Company realized operating income of $473,255 or 15.8% of sales, for the six month period ended April 26, 2008, compared to operating income of $347,402 or 14.1% of sales, for the same period last year. The $125,853 or 36% increase is the result of increased gross margin noted above.

Other Income.
Other income of $118,801 for the six month period ended April 26, 2008 decreased $37,942 from that for the same period for last year, primarily due to lower interest rates and reduced yields on investments.

Income Tax.
Income tax expense for the six month period ended April 26, 2008 was $254,600 and 43% of operating income, compared to $216,700 and 43% of operating income for the six month period ended April 28, 2007.

Net Income.
Net income for the six month period ended April 26, 2008 increased $50,011 and 17% to $337,456 or $0.44 per share, compared to net income of $287,455 or $0.37 per share for the prior comparable period.

Financial Conditions
The Company utilizes its working capital to finance current operations and capital improvements. Cash and cash equivalents have decreased from $6,777,104 at the end of the fiscal year on October 27, 2007 to $6,303,156 at the end of the following sixth month period ended April 26, 2008. This is primarily the result of paying income taxes and the purchase of additional investments. The Company has ordered approximately $550,000 of new capital equipment to provide additional capacity for anti-reflective and conductive

coatings. Total costs are expected to be approximately around $650,000 for complete installation, which is expected to be done in July, 2008. Depending on market conditions at that time, the Company may order another coating machine during the current fiscal year. The fluctuations in cash and cash equivalents are primarily a result of net income and investments in the Company's portfolio 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 the 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 products could be harmful to our overall business, and could negatively affect results of operations and financial condition.

The future market for the Company's historic 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 to report on that assessment in the Company’s Annual Report on Form 10K for the Fiscal Year 2008. Section 404 will require that our public accounting firm audit our internal controls in a subsequent fiscal year. 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 March 26, 2008. The Board of Directors as previously reported to the SEC was reelected in its entirety.

ITEM 5. OTHER INFORMATION

None.

ITEM 6. EXHIBITS

(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.

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
and Chief Financial Officer
Dated: June 10, 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: June 10, 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 April 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: June 10, 2008