

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 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 as specified 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

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

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 26, 2008 (unaudited)	October 27, 2007
CURRENT ASSETS		
Cash and cash equivalents	\$ 6,411,276	\$6,777,104
Trade accounts receivable	1,345,012	1,012,659
Inventories	541,297	592,660
Prepaid expenses	7,782	21,074
Loans and exchanges	4,140	4,390
Deferred income taxes	47,183	-0-
Marketable securities	<u>885,941</u>	<u>890,161</u>
Total current assets	<u>9,242,631</u>	<u>9,298,048</u>
PROPERTY AND EQUIPMENT		
Land	114,006	114,006
Building and improvements	513,447	449,987
Machinery and equipment	1,528,558	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	2,352,904	2,240,400
Less: accumulated depreciation	<u>1,736,892</u>	<u>1,652,891</u>
Net property and equipment	<u>616,012</u>	<u>587,509</u>
OTHER ASSETS		
Deposits	<u>235,487</u>	<u>2,837</u>
Total assets	<u>\$10,094,130</u>	<u>\$9,888,394</u>

Opt-Sciences Corporation
CONSOLIDATED BALANCE SHEETS

LIABILITIES AND STOCKHOLDERS' EQUITY

	July 26, 2008 (unaudited)	October 27, 2007
CURRENT LIABILITIES		
Accounts payable - trade	\$ 80,200	\$ 86,759
Accrued income taxes	65,062	267,980
Accrued salaries and wages	187,925	272,328
Accrued professional fees	61,750	63,925
Deferred income taxes	-0-	30,100
Other current liabilities	<u>17,376</u>	<u>2,570</u>
Total current liabilities	<u>412,313</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	9,429,905	8,810,376
Accumulated other comprehensive (loss) income	(83,565)	18,879
Less treasury stock at cost - 224,415 shares and 224,415 shares	<u>(187,218)</u>	<u>(187,218)</u>
Total stockholders' equity	<u>9,681,817</u>	<u>9,164,732</u>
Total liabilities and stockholders' equity	<u>\$10,094,130</u>	<u>\$9,888,394</u>

CONSOLIDATED STATEMENTS OF INCOME AND RETAINED EARNINGS (unaudited)

	Fourteen Weeks Ended July 26, 2008	Thirteen Weeks Ended July 28, 2007	Forty Weeks Ended July 26, 2008	Thirty-Nine Weeks Ended July 28, 2007
NET SALES	\$1,848,706	\$1,608,602	\$4,853,089	\$4,074,846
COST OF SALES	<u>1,177,825</u>	<u>997,649</u>	<u>3,205,788</u>	<u>2,694,864</u>
Gross profit on sales	<u>670,881</u>	<u>610,953</u>	<u>1,647,301</u>	<u>1,379,982</u>
OPERATING EXPENSES				
Sales & delivery	13,619	9,283	36,528	30,457
General and administrative	<u>210,439</u>	<u>228,289</u>	<u>690,695</u>	<u>628,742</u>
Total operating expenses	<u>224,058</u>	<u>237,572</u>	<u>727,223</u>	<u>659,199</u>
Operating income	446,823	373,381	920,078	720,783
OTHER INCOME	<u>47,950</u>	<u>71,897</u>	<u>166,751</u>	<u>228,640</u>
Net income before taxes	494,773	445,278	1,086,829	949,423
FEDERAL AND STATE INCOME TAXES	<u>212,700</u>	<u>191,500</u>	<u>467,300</u>	<u>408,200</u>
Net income	282,073	253,778	619,529	541,223
RETAINED EARNINGS - beginning of period	<u>9,147,832</u>	<u>8,265,060</u>	<u>8,810,376</u>	<u>7,977,615</u>
RETAINED EARNINGS - end of period	<u>\$9,429,905</u>	<u>\$8,518,838</u>	<u>\$9,429,905</u>	<u>\$8,518,838</u>
EARNINGS PER SHARE OF COMMON STOCK	<u>0.36</u>	<u>0.33</u>	<u>0.80</u>	<u>0.70</u>
Average shares of stock outstanding	<u>775,585</u>	<u>775,585</u>	<u>775,585</u>	<u>775,585</u>

CONSOLIDATED STATEMENTS OF CASH FLOWS (unaudited)

	Forty Weeks Ended July 26, 2008	Thirty Nine Weeks Ended July 28, 2007
CASH FLOWS FROM OPERATING ACTIVITIES		
Net income	\$ 619,529	\$ 541,223
Adjustments to reconcile net income to net cash provided by operating activities:		
Depreciation	84,001	86,904
Loss (gain) on sale of securities	20,031	(27,049)
Decrease (increase) in:		
Accounts receivable	(332,353)	(359,567)
Inventories	51,363	21,811
Prepaid expenses	13,292	25,524
Prepaid income taxes	-0-	23,900
Loans and exchanges	250	137
(Decrease) increase in:		
Accounts payable	(6,559)	19,659
Accrued income taxes	(202,918)	206,582
Accrued salaries and wages	(84,403)	5,417
Accrued professional fees	(2,175)	(12,225)
Other current liabilities	<u>14,806</u>	<u>6,939</u>
Net cash provided by operating activities	<u>174,864</u>	<u>539,255</u>
CASH FLOWS FROM INVESTING ACTIVITIES		
Additions to property and equipment	(112,504)	(47,135)
Deposits	(232,650)	-0-
Purchases of securities	(480,503)	(391,289)
Proceeds from sales of securities	<u>284,965</u>	<u>295,725</u>
Net cash (used) by investing activities	<u>(540,692)</u>	<u>(142,699)</u>
(Decrease) increase in cash	(365,828)	396,556
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>\$6,411,276</u>	<u>\$6,195,062</u>
SUPPLEMENTAL DISCLOSURES:		
Income taxes paid	<u>\$ 670,218</u>	<u>\$ 177,718</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 nine 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:

	July 26, 2008 (Unaudited)	October 27, 2007
Raw materials and supplies	\$234,170	\$215,935
Work in progress	266,367	332,089
Finished goods	<u>40,760</u>	<u>44,636</u>
Total Inventory	<u>\$541,297</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 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.

5. DEPOSITS

The company has made a deposit of \$235,487 for the new thin film coating equipment ordered in the last quarter.

ITEM 2. MANAGEMENT'S DISCUSSION AND ANALYSIS AND RESULTS 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 third quarter sales of \$1,848,706 and net income of \$282,073. Sales are up 14.9% and net income is up 11.1% from the third quarter of 2007. We currently expect fourth quarter sales to be approximately \$1,800,000. In addition, we project revenues this fiscal year at over \$6,600,000. All of our markets are currently good and we project they will gradually become better. Nevertheless, we recognize that a possible economic recession driven by high energy costs could affect the ability of our ultimate commercial customers to purchase or upgrade aircraft, thus reducing the demand for the Company's products. During the third quarter of 2008, the Company booked \$1,640,000 in new orders compared to \$1,214,000 in new orders booked for the third quarter of 2007. Our backlog of unshipped orders was approximately \$2,233,700 at the end of third quarter, up \$266,800 from \$1,966,900 at the end of the third quarter of 2007. We believe that our backlog level will fluctuate between \$1.8 and \$2.2 million for the foreseeable future. Of course, this could change significantly based on how long the Boeing machinist strike lasts. During the strike, Boeing will not be making any new airplanes. 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

FOURTEEN WEEKS ENDED JULY 26, 2008 COMPARED WITH THIRTEEN WEEKS ENDED JULY 28, 2007

Net Sales.

Net sales for the third quarter ended July 26, 2008 were \$1,848,706 which is \$240,104 and 14.9% more than the net sales of \$1,608,602 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 July 26, 2008 increased \$180,176 or 18.1% to 1,177,825 or 63.7% of sales, compared to 997,649 or 62.0% of sales, for the same quarter last year. 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 July 26, 2008 increased \$59,928 to \$670,881 or 36.3% of sales from \$610,953 or 38.0% of sales reported for the same quarter last year.

Operating Expenses.

Operating expenses decreased \$13,514 or 5.7% to \$224,058 from \$237,572 for the same quarter last year. 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 \$446,823 or 24.2% of sales, for the quarter ended July 26, 2008, compared to operating income of \$373,381 or 23.2% of sales, for the same quarter last year.

Other Income.

Other income of \$47,950 for the third quarter of fiscal year 2008 decreased \$23,947 from that for the same quarter last year, primarily due to lower interest rates and reduced yields on investments.

Income Tax.

Income tax expense for the third quarter ended July 26, 2008 was \$212,700 or 43% of pre-tax income, compared to 191,500 and 43% of pre-tax income for the third quarter ended July 28, 2007.

Net Income.

Net income for the third quarter ended July 26, 2008 was \$282,073 or \$0.36 per share, compared to net income of \$253,778 or \$0.33 per share, for the third quarter ended July 28, 2007.

FORTY WEEKS ENDED July 26, 2008 COMPARED WITH THIRTY-NINE WEEKS ENDED JULY 28, 2007

Net Sales.

Net sales for the nine months ended July 26, 2008 were \$4,853,089 which is \$778,243 and 19.1% more than the net sales of \$4,074,846 for the same period last year. This is primarily due to increased customer demand for the company's products.

Cost of Sales.

Cost of sales for the nine months ended July 26, 2008 was \$3,205,788 or 66.1% of sales, compared to \$2,694,864 or 66.1% of sales, for the same period last year. The increase in cost of sales by \$510,924 corresponds to the increase in revenues between the same nine month periods as noted above.

Gross Profit.

Gross profit for the nine months ended July 26, 2008 increased \$267,319 to \$1,647,301 or 33.9% of sales, from \$1,379,982 or 33.9% of sales, reported for the same period last year.

Operating Expenses.

Operating expenses increased by \$68,024 or 10.3% to \$727,223 during the nine month period ended July 26, 2008 from \$659,199 during the nine month period ended July 28, 2007 primarily due to increased payroll related expenses, medical insurance and professional fees.

Operating Income.

The Company realized operating income of \$920,078 or 19.0% of sales, for the nine month period ended July 26, 2008, compared to operating income of \$720,783 or 17.7% of sales, for the same period last year. The increase is the result of increased sales and increased gross margin noted above.

Other Income.

Other income of \$166,751 for the nine month period ended July 26, 2008 decreased \$61,889 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 nine month period ended July 26, 2008 was \$467,300 or 43.0% of net income before taxes, compared to \$408,200 and 43.0% for the nine month period ended July 28, 2007.

Net Income.

Net income for the nine month period ended July 26, 2008 increased \$78,306 or 14.5% to \$619,529 or \$0.80 per share, compared to net income of \$541,223 or \$0.70 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 \$6,411,276 at the end of the following nine month period ended July 26, 2008. 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 \$650,000 including installation. The coating unit is now expected to be operational in mid-October, 2008. Depending on market conditions at that time, the Company may order another coating machine. The fluctuations in cash and cash equivalents are primarily a result of net income, payment of a deposit on the new equipment, payment of income taxes and investments in the Company's portfolio of securities. The Company maintains a strong liquidity position in order to improve its ability to deal with the risks and uncertainties identified below.

RISKS AND UNCERTAINTIES

The Company faces numerous challenges in its markets. In our view, the following are among the most important:

- The Company's historic aircraft instrument glass wedges are being purchased less frequently than LCD displays and are becoming technologically obsolete.
- LCD displays now commonly used for new aircraft instruments are larger in size than the smaller, specialized lenses they replace. The LCD display design requires a simpler less expensive cover glass than the Company manufactures. Businesses not active in the glass wedge market can more easily manufacture the cover glasses for LCDs in competition with the Company.
- The Company has become more active in the market for providing cover glass with both conductive coating and anti reflective coating. In anticipation of increased demand for such products, the Company has purchased a new vacuum chamber and is considering an additional purchase. If the Company expectations for demand are incorrect, the Company will have devoted significant resources to installing unnecessary manufacturing capacity.
- We face increasing competition from established companies that have significantly greater resources. Certain of our competitors enjoy substantial competitive advantages, such as:
 - (a) Greater corporate name recognition, larger marketing budgets and greater resources,
 - (b) Established marketing relationships and access to larger customer bases, and
 - (c) 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

Not applicable

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: September 9, 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: September 9, 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 July 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: September 9, 2008