

**UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, DC 20549**

FORM 10-Q

(Mark One)

[X] QUARTERLY REPORT UNDER SECTION 13 OR 15(d) OF THE SECURITIES EXCHANGE ACT OF 1934 FOR THE QUARTERLY PERIOD ENDED AUGUST 1, 2009.

OR

[] TRANSITION REPORT UNDER SECTION 13 OR 15(d) OF THE SECURITIES EXCHANGE ACT OF 1934 FOR THE TRANSITION PERIOD FROM _____ TO _____.

Commission File Number: 0-1455

OPT-SCIENCES CORPORATION

(Exact name of 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

Indicate by check mark whether the registrant (1) filed all reports required to be filed by Section 13 or 15(d) of the Securities Exchange Act of 1934 during the preceding 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 has submitted electronically and posted on its corporate Web site, if any, every Interactive Data File required to be submitted and posted pursuant to Rule 405 of Regulation S-T (§232.405 of this chapter) during the preceding 12 months (or for such shorter period that the registrant was required to submit and post such files). YES [X] NO []

Indicate by check mark whether the registrant is a large accelerated filer, an accelerated filer, a non-accelerated filer, or a smaller reporting company.

Large accelerated filer ☐
Non-accelerated filer (Do not check if ☐
smaller reporting company)

Accelerated filer ☐
Smaller reporting company ☒

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

Indicate the number of shares outstanding of each of the issuer's classes of common stock, as of the latest practical date: 775,585 Shares of Common Stock, par value \$0.25, were outstanding as of September 2, 2009.

FORM 10-Q THIRD QUARTER REPORT - FISCAL YEAR 2009
OPT-SCIENCES CORPORATION AND SUBSIDIARY

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PART I FINANCIAL INFORMATION

ITEM 1. FINANCIAL STATEMENTS

Opt-Sciences Corporation CONSOLIDATED BALANCE SHEETS

	<u>August 1, 2009</u>	<u>November 1, 2008</u>
	<u>(Unaudited)</u>	
ASSETS		
CURRENT ASSETS		
Cash and cash equivalents	\$ 7,238,986	\$ 6,926,000
Trade accounts receivable	462,087	1,119,550
Inventories	658,770	611,180
Prepaid expenses	6,565	18,294
Prepaid income taxes	202,355	-0-
Loans and exchanges	8,148	6,768
Deferred income taxes	40,392	112,216
Marketable securities	<u>556,823</u>	<u>670,318</u>
Total current assets	<u>9,174,126</u>	<u>9,464,326</u>
PROPERTY AND EQUIPMENT		
Land	114,006	114,006
Building and improvements	606,244	567,624
Machinery and equipment	2,078,502	1,559,418
Small tools	53,580	53,580
Furniture and fixtures	14,683	8,775
Office equipment	76,742	74,611
Automobiles	<u>71,211</u>	<u>71,211</u>
Total property and equipment	3,014,968	2,449,225
Less: accumulated depreciation	<u>1,902,184</u>	<u>1,757,880</u>
Net property and equipment	<u>1,112,784</u>	<u>691,345</u>
OTHER ASSETS		
Deposits	<u>2,837</u>	<u>244,904</u>
Total assets	<u>\$ 10,289,747</u>	<u>\$ 10,400,575</u>

Opt-Sciences Corporation
CONSOLIDATED BALANCE SHEETS

LIABILITIES AND STOCKHOLDERS' EQUITY

	<u>August 1, 2009</u>	<u>November 1, 2008</u>
	<u>(Unaudited)</u>	
CURRENT LIABILITIES		
Accounts payable - trade	\$ 97,080	\$ 203,282
Accrued income taxes	-0-	40,912
Accrued salaries and wages	92,791	268,758
Accrued professional fees	56,125	50,500
Other current liabilities	<u>17,238</u>	<u>29,546</u>
Total current liabilities	<u>263,234</u>	<u>592,998</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	9,816,289	9,669,071
Accumulated other comprehensive income:		
Unrealized holding (loss)		
on marketable securities	(125,253)	(196,971)
Less treasury stock at cost -		
224,415 shares	<u>(187,218)</u>	<u>(187,218)</u>
Total stockholders' equity	<u>10,026,513</u>	<u>9,807,577</u>
Total liabilities and stockholders' equity	<u>\$ 10,289,747</u>	<u>\$ 10,400,575</u>

Opt-Sciences Corporation
CONSOLIDATED STATEMENTS OF INCOME AND RETAINED EARNINGS (unaudited)

	Thirteen Weeks Ended August 1, 2009	Fourteen Weeks Ended July 26, 2008	Thirty-Nine Weeks Ended August 1, 2009	Forty Weeks Ended July 26, 2008
Net Sales	\$ 1,002,156	\$ 1,848,706	\$ 3,588,006	\$ 4,853,089
Cost of Sales	<u>765,282</u>	<u>1,177,825</u>	<u>2,799,498</u>	<u>3,205,788</u>
Gross profit on sales	<u>236,874</u>	<u>670,881</u>	<u>788,508</u>	<u>1,647,301</u>
Operating Expenses				
Sales & delivery	12,152	13,619	19,240	36,528
General & Administrative	<u>174,270</u>	<u>210,439</u>	<u>562,399</u>	<u>690,695</u>
Total operating expenses	<u>186,422</u>	<u>224,058</u>	<u>581,639</u>	<u>727,223</u>
Operating income	50,452	446,823	206,869	920,078
Other Income	<u>15,046</u>	<u>47,950</u>	<u>32,848</u>	<u>166,751</u>
Net income before taxes	65,498	494,773	239,717	1,086,829
Federal and State Income Taxes	<u>27,500</u>	<u>212,700</u>	<u>92,500</u>	<u>467,300</u>
Net income	37,998	282,073	147,217	619,529
Retained Earnings - beginning of period	<u>9,778,291</u>	<u>9,147,832</u>	<u>9,669,071</u>	<u>8,810,376</u>
Retained Earnings - end of period	<u>\$ 9,816,289</u>	<u>\$ 9,429,905</u>	<u>\$ 9,816,288</u>	<u>\$ 9,429,905</u>
Earnings per Share of Common Stock	<u>0.05</u>	<u>0.36</u>	<u>0.19</u>	<u>0.80</u>
Average shares of stock outstanding	<u>775,585</u>	<u>775,585</u>	<u>775,585</u>	<u>775,585</u>

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

	Thirty-Nine Weeks Ended August 1, 2009	Forty Weeks Ended July 26, 2008
CASH FLOWS FROM OPERATING ACTIVITIES		
Net income	\$ 147,217	\$ 619,529
Adjustments to reconcile net income to net cash (used) by operating activities:		
Depreciation	144,304	84,001
Loss on sale of securities	73,794	20,031
Decrease (increase) in:		
Accounts receivable	657,463	(332,353)
Inventories	(47,590)	51,363
Prepaid expenses	11,729	13,292
Prepaid income taxes	(202,355)	-0-
Loans and exchanges	(1,380)	250
(Decrease) increase in:		
Accounts payable	(106,202)	(6,559)
Accrued income taxes	(40,912)	(202,918)
Accrued salaries and wages	(175,967)	(84,403)
Accrued professional fees	5,625	(2,175)
Other current liabilities	(12,308)	14,806
New cash provided (used) by operating activities	<u>453,418</u>	<u>174,864</u>
CASH FLOWS FROM INVESTING ACTIVITIES		
Purchases of property and equipment	(323,676)	(112,504)
Purchases of securities	(65,604)	(480,503)
Proceeds from sale of securities	248,848	284,965
Deposits	-0-	(232,650)
Net cash (used) by investing activities	<u>(140,432)</u>	<u>(540,692)</u>
Increase (decrease) in cash	312,986	(365,828)
Cash and cash equivalents at beginning of period	<u>6,926,000</u>	<u>6,777,104</u>
Cash and cash equivalents at end of period	<u>\$ 7,238,986</u>	<u>\$ 6,411,276</u>
SUPPLEMENTAL DISCLOSURES:		
Income taxes paid	<u>\$ 335,767</u>	<u>\$ 670,218</u>
Fixed assets purchased with deposit	<u>\$ 242,067</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 presentation of the results for the first nine months of the Company's fiscal year 2009. 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 November 1, 2008 together with the auditors' report filed as part of the Company's 2008 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:

	August 1, 2009 (Unaudited)	November 1, 2008
Raw materials and supplies	\$237,672	\$ 216,404
Work in progress	349,951	328,852
Finished goods	<u>71,147</u>	<u>65,924</u>
Total Inventory	\$ 658,770	\$ 611,180

End of quarter inventories are stated at the lower of cost (first-in, first-out) or market. The inventory included on unaudited quarterly financial statements and in this Form 10-Q is based on estimates derived from an unaudited physical inventory count of work-in-progress and raw materials. A physical inventory is conducted at the end of the fiscal year in connection with the Company's audited financial statements and preparation of its Form 10-K. 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.

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 adopted Interpretation 48 for our fiscal year 2008, and it had no impact on our financial statements.

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ITEM 2. MANAGEMENT'S DISCUSSION AND ANALYSIS OF FINANCIAL CONDITION 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 risks and uncertainties including those discussed in the Risk Factors section of this Quarterly Report and 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. The international financial crisis has affected purchasers of commercial, business and regional aircraft by inhibiting their ability to finance and their desire to purchase new airplanes. We recognized third quarter sales of \$1,002,156 and net income of \$37,998. Sales are down 12% from the second quarter of fiscal year 2009. Compared to the third quarter of 2008, sales are down 46%. We currently expect fourth quarter sales to be approximately \$1,200,000. All of our markets, especially the business jet market, remain weak. Our concern is that they may deteriorate further than their current levels in fiscal 2009. During the third quarter of 2009, the Company booked \$874,000 in new orders compared to \$1,063,000 in new orders booked for the second quarter of 2009 and \$1,640,000 for the third quarter of fiscal year 2008. Our backlog of unshipped orders was approximately \$1,269,000 at the end of the third quarter, down approximately 10% from \$1,397,000 at the end of the second quarter of 2009 and down approximately 43% from the \$2,233,700 backlog at the end of the third quarter of fiscal year 2008. 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. The Company has two customers that together represent over 50% of sales and approximately 50% of receivables. Any significant change in the requirements of either of those customers has a direct impact on our revenue for the quarter.

RESULTS OF OPERATIONS

THIRTEEN WEEKS ENDED AUGUST 1, 2009 COMPARED WITH FOURTEEN WEEKS ENDED JULY 26, 2008

Net Sales.

Net sales for the third quarter ended August 1, 2009 were \$1,002,156 which is \$846,550 and 46% less than the net sales of \$1,848,706 for the same quarter last year. This significant decrease in sales is primarily the result of the rapid decline in business jet demand and the deterioration of the global economy.

Cost of Sales.

Cost of sales for the quarter ended August 1, 2009 decreased \$412,543 or 35% to 765,282 or 76% of sales, compared to \$1,177,825 or 64% of sales for the third quarter last year. This decrease in cost of sales is primarily related to the decline in sales. The cost of sales as a percentage of sales has increased because the Company is operating less efficiently than during the same period last year. We have downsized operations and capacity to current levels making sure not to jeopardize our ongoing operations. This was necessary because of the rapid deterioration of the business jet market caused by the downturn in the global economy. Cost of sales is comprised of raw materials, manufacturing direct labor and overhead expenses. The overhead portion of cost of sales includes salaries, benefits, building expenses, production supplies, and maintenance costs related to our production, inventory control and quality control departments.

Gross Profit.

Gross profit for the quarter ended August 1, 2009 decreased 65% or \$434,007 to \$236,874 or 24% of sales from \$670,881 or 36% of sales reported for the same quarter last year, primarily as a result of the significant decline in sales and the loss of economies of scale in production.

Operating Expenses.

Operating expenses decreased \$37,636 or 17% to \$186,422 from \$224,058 for the same quarter last year. The primary reason was elimination of the accrual of year end employee bonuses, approximately \$30,000, in light of the current and future economic challenges the Company faces. Operating expenses consist of marketing and business development expenses, professional expenses, salaries and benefits for executive and administrative personnel, legal, accounting, and other general corporate expenses.

Operating Income.

The Company realized operating income of \$50,452 or 5% of sales, for the quarter ended August 1, 2009, compared to operating income of \$446,823 or 24% of sales for the same quarter last year. The decline in operating income is principally the result of reduced gross margin as noted above.

Other Income (Expenses).

Other income of \$15,046 for the third quarter of fiscal year 2009 decreased \$39,904 from \$47,950 for the same quarter last year, primarily due to losses realized on sale of securities.

Provisions for Income Tax.

Income tax expense for the third quarter ended August 1, 2009 was \$27,500 or 42% of pre-tax income, compared to \$212,700 or 43% of pre-tax income for the third quarter ended July 26, 2008.

Net Income

Net income for the third quarter ended August 1, 2009 was \$37,998 or \$.05 per share, compared to net income of \$282,073 or \$.36 per share, for the third quarter ended July 26, 2008, for the reasons outlined above.

THIRTY-NINE WEEKS ENDED AUGUST 1, 2009 COMPARED WITH FORTY WEEKS ENDED JULY 26, 2008

Net Sales.

Net sales for the three quarters ended August 1, 2009 were \$3,588,006 which is \$1,265,083 and 26% less than the net sales of \$4,853,089 for the same three quarter period last year. This is primarily due to reduced customer demand for the company's products in the current economic downturn.

Cost of Sales.

Cost of sales for the three quarters ended August 1, 2009 was \$2,799,498 or 78% of sales, compared to \$3,205,788 or 66% of sales, for the same period last year. The cost of sales as a percentage of sales has increased because the Company is operating less efficiently than during the comparable period in fiscal 2008.

Gross Profit.

Gross profit for the three quarters ended August 1, 2009 decreased \$858,793 to \$788,508 or 22% of sales, from \$1,647,301 or 34% of sales, reported for the same period last year. The decrease in total gross profit, and the decline in gross profit as a percent of revenues, was primarily a result of the rapid decline in sales and the loss of significant economies of scale.

Operating Expenses.

Operating expenses decreased by \$145,584 and 20% from \$727,223 during the three quarter period ended July 26, 2008 to \$581,639 during the three quarter period ended August 1, 2009. The

reduced operating expenses are principally due to the elimination of the year-end employee profit sharing accrual, approximately \$90,000.

Operating Income.

The Company realized operating income of \$206,869 or 6% of sales, for the three quarter period ended August 1, 2009, compared to operating income of \$920,078 or 19% of sales, for the same period last year. The \$713,209 decrease is the result of a reduced gross margin as noted above.

Other Income.

Other income of \$32,848 for the three quarter period ended August 1, 2009 decreased \$133,903 from \$166,751 for the same period for last year, primarily due to losses realized on sale of securities.

Income Tax.

Income tax expense for the three quarter period ended August 1, 2009 was \$92,500 and 39% of pre-tax income, compared to \$467,300 and 43% of pre-tax income for the nine month period ended July 26, 2008.

Net Income/Loss.

Net income for the three quarter period ended August 1, 2009 declined \$472,312 and 76% to \$147,217 or \$0.19 per share, compared to net income of \$619,529 or \$0.80 per share for the prior comparable period, for the reasons outlined above.

Financial Condition

The Company utilizes its working capital to finance current operations and capital improvements. Cash and cash equivalents have increased \$312,986 from \$6,926,000 at the end of the fiscal year on November 1, 2008 to \$7,238,986 for the nine month period ended August 1, 2009. The increase in cash and cash equivalents is primarily a result of net receipts from trading 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.

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ITEM 3. QUANTITATIVE AND QUALITATIVE DISCLOSURES ABOUT MARKET RISK

As a “smaller reporting Company” as defined by Item 10 of Regulation S-K, the Company is not required to provide information required by Item 3.

ITEM 4T. CONTROLS AND PROCEDURES

Disclosure Controls and Procedures

Our management, under the supervision and with the participation of our Chief Executive Officer (“CEO”) and Chief Financial Officer (“CFO”), has evaluated the effectiveness of our disclosure controls and procedures as defined in Rules 13a-15 promulgated under the Securities Exchange Act of 1934, as amended (the “Exchange Act”), as of the end of the period covered by this quarterly report. Based on such evaluation, our CEO and CFO has concluded that, as of the end of the period covered by this quarterly report, our disclosure controls and procedures are effective. Disclosure controls and procedures are controls and procedures designed to ensure that information required to be disclosed in our reports filed or submitted under the Exchange Act is recorded, processed, summarized and reported within the time periods specified in the SEC’s rules and forms and include controls and procedures designed to ensure that information we are required to disclose in such reports is accumulated and communicated to management, including our CEO and CFO, as appropriate to allow timely decisions regarding required disclosure.

Changes in Internal Control over Financial Reporting

There have not been any changes in our internal control over financial reporting that occurred during the quarter ended August 1, 2009 or thereafter that have materially affected, or are reasonably likely to materially affect, our internal control over financial reporting.

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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 1A RISK FACTORS

The Company faces numerous financial challenges and risks. In our view, the following are among the most important:

- The longevity and ultimate depth of financial declines related to the current economic recession are not known; however, that recession is having a severe and adverse impact on our customers and the aircraft industry market.
- The turbulence in financial markets is adversely affecting our investment portfolio, which may decline further in value.
- Our deposits in bank accounts are concentrated in two banks and such deposits are not fully covered by deposit insurance.
- 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 and installed a new vacuum coating chamber. If the Company's 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.

- We expect that Section 404 of the Sarbanes-Oxley Act of 2002 will require that our public accounting firm audit our internal controls in the future. 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.

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

None.

ITEM 3. DEFAULTS UPON SENIOR SECURITIES

None.

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

None.

ITEM 5. OTHER INFORMATION

The registrant does not have in place procedures by which stockholders may recommend nominees to the registrant's Board of Directors.

ITEM 6. EXHIBITS

(A) Exhibits

The Documents listed below are being filed as exhibits herewith.

<u>Exhibit Number</u>	<u>Description of Document</u>
31.1	Officer's Certificate pursuant to Section 302 of the Sarbanes-Oxley Act of 2002.
32.1	Officer's Certificate pursuant to Section 906 of the Sarbanes-Oxley Act of 2002.

SIGNITURES

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

/s/ Anderson L. McCabe

Anderson L. McCabe
Chief Executive Officer & Chief
Financial Officer
September 14, 2009

EXHIBIT 31.1

CERTIFICATION OF THE 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

Anderson L. McCabe
Chief Executive Officer &
Chief Financial Officer
September 14, 2009

EXHIBIT 32.1

CERTIFICATION OF THE 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 Sarbanes-Oxley Act of 2002, 18 U.S.C. Section 1350, that:

(1) the Quarterly Report on Form 10-Q of the Company for the quarterly period ended August 1, 2009 (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

Anderson L. McCabe
Chief Executive Officer &
Chief Financial Officer
September 14, 2009