

**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 JULY 31, 2010.

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) has 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 [☒] 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 [☒] 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

☐
☐

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 [☒]

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 13, 2010.

**FORM 10-Q THIRD QUARTER REPORT - FISCAL YEAR 2010
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 31, 2010 (Unaudited)	October 31, 2009
CURRENT ASSETS		
Cash and cash equivalents	\$ 8,028,566	\$ 7,606,849
Trade accounts receivable	653,378	594,167
Inventories	465,930	558,609
Prepaid expenses	11,871	13,482
Prepaid income taxes	-0-	138,200
Loans and exchanges	15,018	10,058
Marketable securities	<u>476,811</u>	<u>469,468</u>
Total current assets	<u>9,651,574</u>	<u>9,390,833</u>
PROPERTY AND EQUIPMENT		
Land	114,006	114,006
Building and improvements	606,244	606,244
Machinery and equipment	2,123,516	2,094,592
Small tools	53,580	53,580
Furniture and fixtures	11,803	10,438
Office equipment	82,651	82,651
Automobiles	<u>71,211</u>	<u>71,211</u>
Total property and equipment	3,063,011	3,032,722
Less: accumulated depreciation	<u>2,068,997</u>	<u>1,950,701</u>
Net property and equipment	<u>994,014</u>	<u>1,082,021</u>
OTHER ASSETS		
Deposits	<u>2,837</u>	<u>2,837</u>
Total assets	\$ <u>10,648,425</u>	\$ <u>10,475,691</u>

Opt-Sciences Corporation
CONSOLIDATED BALANCE SHEETS

LIABILITIES AND STOCKHOLDERS' EQUITY

	July 31, 2010 (Unaudited)	October 31, 2009
CURRENT LIABILITIES		
Accounts payable – trade	\$ 79,727	\$ 41,761
Accrued Income taxes	11,998	-0-
Accrued salaries and wages	78,628	112,636
Accrued professional fees	52,800	69,695
Deferred income taxes	47,567	33,651
Other current liabilities	<u>2,290</u>	<u>2,310</u>
Total current liabilities	<u>273,010</u>	<u>260,053</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	10,082,181	9,940,851
Accumulated other comprehensive income:		
Unrealized holding (loss) on marketable securities	(42,243)	(60,690)
Less treasury stock at cost - 224,415 shares	<u>(187,218)</u>	<u>(187,218)</u>
Total stockholders' equity	<u>10,375,415</u>	<u>10,215,638</u>
Total liabilities and stockholders' equity	<u>\$ 10,648,425</u>	<u>\$ 10,475,691</u>

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

	Thirteen Weeks Ended July 31, 2010	Thirteen Weeks Ended August 1, 2009	Thirty-Nine Weeks Ended July 31, 2010	Thirty-Nine Weeks Ended August 1, 2009
NET SALES	\$ 1,260,011	\$ 1,002,156	\$ 3,203,670	\$ 3,588,006
COST OF SALES	<u>905,565</u>	<u>765,282</u>	<u>2,444,340</u>	<u>2,799,498</u>
Gross profit on sales	<u>354,446</u>	<u>236,874</u>	<u>759,330</u>	<u>788,508</u>
OPERATING EXPENSES				
Sales & delivery	8,761	12,152	21,856	19,240
General and administrative	<u>177,334</u>	<u>174,270</u>	<u>545,757</u>	<u>562,399</u>
Total operating expenses	<u>186,095</u>	<u>186,422</u>	<u>567,613</u>	<u>581,639</u>
Operating income	168,351	50,452	191,717	206,869
OTHER INCOME	<u>18,170</u>	<u>15,046</u>	<u>56,212</u>	<u>32,848</u>
Net income before taxes	186,521	65,498	247,929	239,717
FEDERAL AND STATE INCOME TAXES	<u>80,200</u>	<u>27,500</u>	<u>106,600</u>	<u>92,500</u>
Net income	106,321	37,998	141,329	147,217
RETAINED EARNINGS -				
beginning of period	<u>9,975,860</u>	<u>9,778,291</u>	<u>9,940,852</u>	<u>9,669,072</u>
RETAINED EARNINGS -				
end of period	<u>\$ 10,082,181</u>	<u>\$ 9,816,289</u>	<u>\$ 10,082,181</u>	<u>\$ 9,816,289</u>
EARNINGS PER SHARE OF				
COMMON STOCK	<u>\$ 0.14</u>	<u>\$ 0.05</u>	<u>\$ 0.18</u>	<u>\$ 0.19</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 July 31, 2010	Thirty-Nine Weeks Ended August 1, 2009
CASH FLOWS FROM OPERATING ACTIVITIES		
Net income	\$ 141,329	\$ 147,217
Adjustments to reconcile net income to net cash provided by operating activities:		
Depreciation	118,296	144,304
Loss on sale of securities	4,166	73,794
Decrease (increase) in:		
Accounts receivable	(59,211)	657,463
Inventories	92,679	(47,590)
Prepaid expenses	1,611	11,729
Prepaid income taxes	138,200	(202,355)
Loans and exchanges	(4,960)	(1,380)
(Decrease) increase in:		
Accounts payable	37,966	(106,202)
Accrued income taxes	11,998	(40,912)
Accrued salaries and wages	(34,008)	(175,967)
Accrued professional fees	(16,895)	5,625
Other current liabilities	<u>(20)</u>	<u>(12,308)</u>
New cash provided by operating activities	<u>431,151</u>	<u>453,418</u>
CASH FLOWS FROM INVESTING ACTIVITIES		
Purchases of property and equipment	(30,289)	(565,743)
Purchases of securities	(4,145)	(65,604)
Proceeds from sale of securities	25,000	248,848
Deposits	<u>-0-</u>	<u>242,067</u>
Net cash (used) by investing activities	<u>(9,434)</u>	<u>(140,432)</u>
Increase in cash	421,717	312,986
Cash and cash equivalents at beginning of period	<u>7,606,849</u>	<u>6,926,000</u>
Cash and cash equivalents at end of period	\$ <u>8,028,566</u>	\$ <u>7,238,986</u>
SUPPLEMENTAL DISCLOSURES:		
Cash paid for income	\$ <u>35,711</u>	\$ <u>335,767</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 2010. 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 31, 2009, together with the auditors' report filed as part of the Company's 2009 Annual Report on Form 10-K.

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 31, 2010 Unaudited	October 31, 2009
Raw materials and supplies	\$ 148,514	\$ 221,791
Work in progress	118,545	182,607
Finished goods	<u>198,871</u>	<u>154,211</u>
Total Inventory	\$ 465,930	\$ 558,609

End of quarter inventories are stated at the lower of cost (first-in, first-out) or market. The inventory included in 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. 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. The Company conducts a physical inventory at the end of the fiscal year in connection with its audited financial statements and preparation of its Form 10-K.

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) collectability 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 collectability 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. FINANCIAL INSTRUMENTS

SFAS No. 157 (ASC 820), "Fair Value Measurements", requires an entity to maximize the use of observable inputs and minimize the use of unobservable inputs when measuring fair value. SFAS No. 157 (ASC 820) establishes a fair value hierarchy based on the level of independent, objective evidence surrounding the inputs used to measure fair value. A financial instrument's categorization within the fair value hierarchy is based upon the lowest level of input that is significant to the fair value measurement.

SFAS No 157 (ASC 820) prioritizes the inputs into three levels that may be used to measure fair value:

Level 1

Level 1 applies to assets or liabilities for which there are quoted prices in active markets for identical assets or liabilities.

Level 2

Level 2 applies to assets or liabilities for which there are inputs other than quoted prices that are observable for the asset or liability such as quoted prices for similar assets or liabilities in active markets; quoted prices for identical assets or liabilities in markets with insufficient volume or infrequent transactions (less active markets); or model-derived valuations in which significant inputs are observable or can be derived principally from, or corroborated by, observable market data.

Level 3

Level 3 applies to assets or liabilities for which there are unobservable inputs to the valuation methodology that are significant to the measurement of the fair value of the assets or liabilities.

The Company's financial instruments consist principally of cash, cash equivalents, marketable securities, trade accounts receivable, accounts payable and accrued liabilities. Pursuant to SFAS No. 157 (ASC 820), the fair value of our cash equivalents and marketable securities is determined based on "Level 1" inputs, which consist of quoted prices in active markets for identical assets. The Company believes that the recorded values of all of the other financial instruments approximate their current fair values because of their nature and respective maturity dates or durations.

In January 2010, the FASB (Financial Accounting Standards Board) issued Accounting Standards Update 2010-06 (ASU 2010-06), Fair Value Measurements and Disclosures (Topic 820): Improving Disclosures about Fair Value Measurements. This amendment to Topic 820 has improved disclosures about fair value measurements on the basis of input received from the users of financial statements. This is effective for interim and annual reporting periods beginning after December 15, 2009, except for the disclosures about purchases, sales, issuances, and settlements in the roll forward of activity in Level 3 fair value measurements. Those disclosures are effective for fiscal years beginning after December 15, 2010, and for interim periods within those fiscal years. Early adoption is permitted. The Company does not expect the provisions of ASU 2010-06 to have a material effect on the financial position, results of operations or cash flows of the Company.

5. RECENTLY ISSUED ACCOUNTING PRONOUNCEMENTS

In June 2009, the FASB issued SFAS No. 168 ASC Topic 105, "The FASB Accounting Standards Codification and the Hierarchy of Generally Accepted Accounting Principles – a replacement of FASB Statement No 162" ("SFAS No. 168"). Under SFAS No. 168 the "FASB Accounting Standards Codification" ("Codification") will become the source of authoritative US GAPP to be applied by nongovernmental entities. Rules and interpretive releases of the Securities and Exchange Commission ("SEC") under authority of federal securities laws are also sources of authoritative GAAP for SEC registrants. SFAS No. 168 is effective for financial statements issued for interim and annual periods ending after September 15, 2009. The Codification superseded all then-existing non-SEC accounting and reporting standards. All other non-grandfathered non-SEC accounting literature not included in the Codification will become non-authoritative. SFAS No. 168 became effective for the Company's interim quarterly period beginning July 1, 2009 and did not have a material impact on our financial statements.

6. SUBSEQUENT EVENTS

The Company is not aware of any significant events that occurred subsequent to the balance sheet date but prior to the filing of this report that would have a material impact on our financial position or results of operations.

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 the following principal risks and uncertainties:

- Uncertain demand for our products because of the current international financial uncertainties;
- Risks associated with dependence on a few major customers; and
- The performance, financial strength and reliability of our vendors.

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 recognized third quarter sales of \$1,260,011 and net income of \$106,321. Sales are up 8% from the second quarter of fiscal year 2010. Compared to the third quarter of 2009, sales are up 26%. During the third quarter of 2010, the Company booked \$1,976,000 in new orders compared to \$1,126,000 in new orders booked for the second quarter of 2010 and \$874,000 for the third quarter of fiscal year 2009. Our backlog of unshipped orders was approximately \$2,201,000 at the end of the third quarter, up approximately 46% from \$1,509,000 at the end of the second quarter of 2010 and up 73% from the \$1,269,000 backlog at the end of the third quarter of fiscal year 2009. We currently expect fourth quarter sales to be approximately \$1,600,000. The recent increases of orders and sales to a major customer are a result of significant inventory accumulation by that customer and may be followed by reduced purchases in subsequent quarters. We continue to be concerned that the weakness in the financial markets may adversely affect future sales to other customers. 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 approximately 61% of sales and approximately 67% 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 JULY 31, 2010 COMPARED WITH THIRTEEN WEEKS ENDED AUGUST 1, 2009

Net Sales.

Net sales for the third quarter ended July 31, 2010 were \$1,260,011 which is \$257,855 and 26% more than the net sales of \$1,002,156 for the same quarter last year. This significant increase in sales is the result of the specific inventory accumulation by one of our major customers and slightly improved market conditions for the aircraft industry.

Cost of Sales.

Cost of sales for the quarter ended July 31, 2010 increased \$140,283 or 18% to \$905,565 or 72% of sales, compared to \$765,282 or 76% of sales for the third quarter last year. This increase in cost of sales is primarily related to increased sales. The cost of sales as a percentage of sales has declined because of the operating efficiency realized from a greater volume of sales. 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 July 31, 2010 increased \$117,572 to \$354,446 or 28% of sales from \$236,874 or 24% of sales reported for the same quarter last year, primarily as a result of improved efficiencies from economies of scale.

Operating Expenses.

Operating expenses decreased \$327 or less than 1% to \$186,095 from \$186,422 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, legal, accounting, and other general corporate expenses.

Operating Income.

The Company realized operating income of \$168,351 or 13% of sales, for the quarter ended July 31, 2010, compared to operating income of \$50,452 or 5% of sales for the same quarter last year. The increase in operating income is principally the result of above described economies of scale.

Other Income (Expenses).

Other income of \$18,170 for the third quarter of fiscal year 2010 increased \$3,124 from \$15,016 for the same quarter last year.

Provisions for Income Tax.

Income tax expense for the third quarter ended July 31, 2010 was \$80,200 or 43% of pre-tax income, compared to \$27,500 or 42% of pre-tax income for the third quarter ended August 1, 2009.

Net Income

Net income for the third quarter ended July 31, 2010 was \$106,321 or \$.14 per share, compared to net income of \$37,998 or \$.05 per share, for the third quarter ended August 1, 2009, for the reasons outlined above.

THIRTY-NINE WEEKS ENDED JULY 31, 2010 COMPARED WITH THIRTY-NINE WEEKS ENDED August 1, 2009

Net Sales.

Net sales for the three quarters ended July 31, 2010 were \$3,203,670 which is \$384,336 and 11% less than the net sales of \$3,588,006 for the same three quarter period last year. This is primarily due to the reduced demand for the Company's products experienced in the first quarter of this fiscal year.

Cost of Sales.

Cost of sales for the three quarters ended July 31, 2010 was \$2,444,340 or 76% of sales, compared to \$2,799,498 or 78% of sales, for the same period last year. The cost of sales decreased primarily because of reduced sales in the first quarter.

Gross Profit.

Gross profit for the three quarters ended July 31, 2010 decreased \$29,178 to \$759,330 or 24% of sales, from \$788,508 or 22% of sales, reported for the same period last year. The decrease in total gross profit was primarily a result of reduced sales in the first quarter.

Operating Expenses.

Operating expenses decreased by \$14,026 and 2% from \$581,639 during the three quarter period ended August 1, 2009 to \$567,613 during the three quarter period ended July 31, 2010.

Operating Income.

The Company realized operating income of \$191,717 or 6% of sales, for the three quarter period ended July 31, 2010, compared to operating income of \$206,869 or 6% of sales, for the same period last year.

Other Income.

Other income of \$56,212 for the three quarter period ended July 31, 2010 increased from \$ 32,848 for the same period for last year, primarily due to greater losses on the sale of securities for the same period last year.

Income Tax

Income tax expense for the three quarter period ended July 31, 2010 was \$106,600 and 43% of pre-tax income, compared to \$ 92,500 and 39% of pre-tax income for the nine month period ended August 1, 2009.

Net Income/Loss

Net income for the three quarter period ended July 31, 2010 decreased \$5,888 and 4% to \$141,329 or \$0.18 per share, compared to net income of \$147,217 or \$0.19 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 \$421,717 from \$7,606,849 at the end of the fiscal year on October 31, 2009 to \$8,028,566 for the nine month period ended July 31, 2010. The increase in cash and cash equivalents is primarily a result of its net income, reduction in prepaid taxes, and depreciation. 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.

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 4. CONTROLS AND PROCEDURES Disclosure Controls and Procedures

Evaluation of Disclosure Controls and Procedures. Based on an evaluation conducted as of July 31, 2010 by our management, including our Chief Executive Officer (“CEO”) and Chief Financial Officer (“CFO”), he has concluded that our disclosure controls and procedures (as defined in Rules 13a-15(e) and 15d-15(e) under the Securities Exchange Act of 1934, as amended (the “Exchange Act”) are effective to reasonably ensure that information required to be disclosed in reports that we file or submit under the Exchange Act, is recorded, processed, summarized and reported within the time periods specified in Securities and Exchange Commission rules and forms, and that such information is accumulated and communicated to our management, including the CEO and CFO, as appropriate to allow timely decisions regarding required disclosure.

Changes in Internal Controls. There were no changes in our internal controls during the last fiscal quarter that have materially affected, or are reasonably likely to materially affect, these controls over financial reporting.

PART II - OTHER INFORMATION

ITEM 1. LEGAL PROCEEDINGS

We are not currently subject to any material litigation

ITEM 1A. RISK FACTORS

Smaller reporting companies are not required to provide the information required by this item.

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

None.

ITEM 3. DEFAULTS UPON SENIOR SECURITIES

None.

ITEM 4. (Removed and Reserved)

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>
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31.1	Officer's Certificate pursuant to Section 302 of the Sarbanes-Oxley Act of 2002.
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32.1	Officer's Certificate pursuant to Section 906 of the Sarbanes-Oxley Act of 2002.
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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

/s/ Anderson L. McCabe

Anderson L. McCabe

Chief Executive Officer & Chief
Financial Officer

September 13, 2010

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 13, 2010

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 July 31, 2010 (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 13, 2010