

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, DC 20549

FORM 10-Q

(Mark One)

☒ **QUARTERLY REPORT PURSUANT TO SECTION 13 OR 15(d) OF THE SECURITIES EXCHANGE ACT OF 1934 FOR THE QUARTERLY PERIOD ENDED JANUARY 29, 2011.**

or

☐ **TRANSITION REPORT PURSUANT TO 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 registrant 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

(Registrant's telephone number, including area code)

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

☐

Accelerated filer

☐

Non-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 March 11, 2011.

**FORM 10-Q FIRST QUARTER REPORT - FISCAL YEAR 2011
OPT-SCIENCES CORPORATION AND SUBSIDIARY**

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PART I FINANCIAL INFORMATION**ITEM 1. FINANCIAL STATEMENTS****Opt-Sciences Corporation****CONSOLIDATED BALANCE SHEETS**

	ASSETS	
	January 29, 2011 (Unaudited)	October 30, 2010
CURRENT ASSETS		
Cash and cash equivalents	\$ 8,632,960	\$ 8,398,276
Trade accounts receivable	755,444	684,313
Inventories	560,964	634,247
Prepaid expenses	16,316	25,406
Loans and exchanges	16,613	12,543
Marketable securities	<u>516,635</u>	<u>502,809</u>
Total current assets	<u>10,498,932</u>	<u>10,257,594</u>
PROPERTY AND EQUIPMENT		
Land	114,006	114,006
Building and improvements	606,244	606,244
Machinery and equipment	2,134,804	2,134,804
Small tools	53,580	53,580
Furniture and fixtures	17,712	17,712
Office equipment	76,742	76,742
Automobiles	<u>71,211</u>	<u>71,211</u>
Total property and equipment	3,074,299	3,074,299
Less: accumulated depreciation	<u>2,146,424</u>	<u>2,110,104</u>
Net property and equipment	<u>927,875</u>	<u>964,195</u>
OTHER ASSETS		
Deposits	<u>2,837</u>	<u>2,837</u>
Total assets	<u>\$ 11,429,644</u>	<u>\$ 11,224,626</u>

Opt-Sciences Corporation

CONSOLIDATED BALANCE SHEETS

LIABILITIES AND STOCKHOLDERS' EQUITY

January 29, 2011
(Unaudited)

October 30, 2010

CURRENT LIABILITIES		
Accounts payable – trade	\$ 106,308	\$ 84,317
Accrued salaries and wages	86,565	154,993
Accrued professional fees	47,225	81,138
Accrued income taxes	159,700	124,500
Deferred income taxes	71,760	66,205
Other current liabilities	<u>3,885</u>	<u>4,280</u>
Total current liabilities	<u>475,443</u>	<u>515,433</u>
STOCKHOLDERS' EQUITY		
Common capital stock - par value		
\$0.25 per share – authorized		
and issued 1,000,000 shares	250,000	250,000
Additional paid in capital	272,695	272,695
Retained earnings	10,639,144	10,401,501
Accumulated other comprehensive income:		
Unrealized loss on marketable securities	(20,420)	(27,785)
Less treasury stock at cost -		
224,415 shares and 224,415 shares	<u>(187,218)</u>	<u>(187,218)</u>
Total stockholders' equity	<u>10,954,201</u>	<u>10,709,193</u>
Total liabilities and		
stockholders' equity	<u>\$ 11,429,644</u>	<u>\$ 11,224,626</u>

Opt-Sciences Corporation

CONSOLIDATED STATEMENTS OF INCOME AND RETAINED EARNINGS (unaudited)

	Thirteen Weeks Ended January 29, 2011	Thirteen Weeks Ended January 30, 2010
NET SALES	\$ 1,826,142	\$ 771,686
COST OF SALES	<u>1,208,520</u>	<u>646,148</u>
Gross profit on sales	<u>617,622</u>	<u>125,538</u>
OPERATING EXPENSES		
Sales & delivery	7,170	7,388
General and administrative	<u>223,380</u>	<u>192,566</u>
Total operating expenses	<u>230,550</u>	<u>199,954</u>
Operating income (loss)	387,072	(74,416)
OTHER INCOME	<u>15,771</u>	<u>22,657</u>
Net income (loss) before taxes	402,843	(51,759)
FEDERAL AND STATE INCOME TAXES	<u>165,200</u>	<u>(22,300)</u>
Net income (loss)	237,643	(29,459)
RETAINED EARNINGS -		
beginning of period	<u>10,401,501</u>	<u>9,940,851</u>
RETAINED EARNINGS -		
end of period	<u>\$ 10,639,144</u>	<u>\$ 9,911,392</u>
EARNINGS (LOSS) PER SHARE OF		
COMMON STOCK	<u>\$ 0.31</u>	<u>\$ (0.04)</u>
Average shares of stock outstanding	<u>775,585</u>	<u>775,585</u>

Opt-Sciences Corporation

CONSOLIDATED STATEMENTS OF CASH FLOWS (unaudited)

	Thirteen Weeks Ended January 29, 2011	Thirteen Weeks Ended January 30, 2010
CASH FLOWS FROM OPERATING ACTIVITIES		
Net income (loss)	\$ 237,643	\$ (29,459)
Adjustments to reconcile net income to net cash provided by operating activities:		
Depreciation	36,320	39,432
Decrease (increase) in:		
Trade accounts receivable	(71,131)	126,256
Inventories	73,283	15,262
Prepaid expenses	9,090	2,192
Prepaid taxes	-0-	(22,300)
Loans and exchanges	4,070	2,040
(Decrease) increase in:		
Accounts payable	21,991	6,371
Accrued salaries and wages	(68,428)	(51,888)
Accrued professional fees	(33,913)	(21,255)
Accrued income taxes	35,200	-0-
Other current liabilities	<u>(395)</u>	<u>755</u>
Net cash provided by operating activities	<u>235,590</u>	<u>67,406</u>
CASH FLOWS FROM INVESTING ACTIVITIES		
Additions to property and equipment	-0-	(12,216)
Purchases of securities	<u>(906)</u>	<u>(1,577)</u>
Net cash used by investing activities	<u>(906)</u>	<u>(13,793)</u>
Increase in cash	234,684	53,613
Cash and cash equivalents at beginning of period	<u>8,398,276</u>	<u>7,606,849</u>
Cash and cash equivalents at end of period	<u>\$ 8,632,960</u>	<u>\$ 7,660,462</u>
SUPPLEMENTAL DISCLOSURES:		
Income taxes paid	<u>\$ 130,000</u>	<u>\$ -0-</u>

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS (UNAUDITED)

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The accompanying consolidated financial statements include the accounts of Opt-Sciences Corporation, Inc. and its wholly-owned subsidiary, O&S Research, Inc. All significant intercompany accounts and transactions have been eliminated in consolidation.

These consolidated financial statements have been prepared by the Company, without audit, and reflect normal recurring adjustments which, in the opinion of management, are necessary for a fair statement of the results for the first three months of the Company's fiscal year 2011. 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 30, 2010 together with the auditors' report filed as part of the Company's 2010 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:

	January 29, 2011 (Unaudited)	October 30, 2010
Raw materials and supplies	\$ 237,603	\$ 175,014
Work in progress	212,907	334,370
Finished goods	110,454	124,863
Total Inventory	\$ 560,964	\$ 634,247

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 an audited 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) 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. 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 equivalents, trade accounts receivable, accounts payable and accrued liabilities. Pursuant to SFAS No. 157 (ASC 820), the fair value of our cash equivalents 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 GAAP 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 the Company's products because of the current international financial crisis;
- Risks associated with dependence on a few major customers; and
- The performance, financial strength and reliability of the Company's vendors.

We provide greater detail regarding other factors in our 2010 Form 10-K.

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 first quarter sales of \$1,826,142 and net income of \$237,643. Sales are up 7.7% or \$129,829 from the fourth quarter of Fiscal Year 2010. Compared to the first quarter of 2010, sales are up 137%. We currently expect second quarter sales to be approximately \$1,400,000 and to be profitable. Sales for recent quarters have been positively affected by the substantial inventory accumulation of one of our largest customers in anticipation of a transition of principal manufacturing operations from Japan to Taiwan. The inventory accumulation is now completed. During the balance of the year, we expect sales to that customer to be substantially curtailed, as that customer implements the move of its manufacturing operations. We look for sale of more conductive coated instrument panels and slightly improved sales in all our major markets. The international financial crisis combined with political unrest in the Middle East (resulting in higher oil prices) burdens aircraft users and purchasers by inhibiting their ability to finance and their desire to purchase new airplanes and their ability and desire to upgrade existing aircraft. During the first quarter of 2011, the Company booked \$1,369,000 in new orders compared to \$1,882,000 in new orders booked for the fourth quarter of 2010 and \$1,307,000 in new orders booked in the first quarter of 2010. Our backlog of unshipped orders was approximately \$1,956,000 at the end of first quarter, down approximately \$456,000 from the end of the fourth quarter of 2010 and up approximately \$402,000 from the first quarter of 2010. 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 60% of sales, 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 JANUARY 29, 2011 COMPARED WITH THIRTEEN WEEKS ENDED JANUARY 30, 2010

Net Sales

Net sales for the first quarter ended January 29, 2011 were \$1,826,142 which is \$1,054,456 and 137% more than the net sales of \$771,686 for the same quarter last year. This steep increase in sales is primarily related to substantial inventory accumulation by a principal customer in anticipation of transition of manufacturing operations from Japan to Taiwan.

Cost of Sales

Cost of sales for the quarter ended January 29, 2011 increased \$562,372 or 87% to \$1,208,520 or 66% of sales, compared to 646,148 or 84% of sales, for the first quarter last year. The decrease in cost of sales as a percentage of sales is related to significantly improved economies of scale and benefits from cost cutting programs implemented during the prior fiscal 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 January 29, 2011 increased \$492,084 to \$617,622 or 34% of sales from \$125,538 or 16% of sales reported for the same quarter last year, primarily for the reasons referred to in the above paragraph.

Operating Expenses

Operating expenses increased \$30,596 or 15% to \$230,550 from \$199,954 for the same quarter last year. This increase was primarily due to increased personnel costs for salaries and benefits. Many of the expenses in this category are relatively fixed and do not increase at the same rate at which sales increase. 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 \$387,072 or 21% of sales, for the quarter ended January 29, 2011, compared to an operating loss of \$74,416, for the same quarter last year. This increase was due to the significant increase in sales.

Other Income

Other income of \$15,771 for the first quarter of fiscal year 2011 declined by \$6,886 from \$22,657 for the same quarter last year. Other income was down primarily because of lower institutional interest rates and lower dividend rates.

Provisions for Income Taxes

Income tax expense for the quarter ended January 29, 2011 was \$165,200 and 41% of pre tax income compared to a tax benefit of \$22,300 for the comparable prior period resulting from the loss sustained in that period.

Net Income

There was net income for the first quarter ended January 29, 2011 of \$237,643 or \$0.31 per share compared to net loss of \$29,459 or \$0.04 per share for first quarter ended January 30, 2010 for the reasons outlined above.

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

Evaluation of Disclosure Controls and Procedures. Based on an evaluation conducted as of January 29, 2011 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

- 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

/s/ Anderson L. McCabe

Anderson L. McCabe
Chief Executive Officer &
Chief Financial Officer
March 11, 2011

EXHIBIT 31.1

**CERTIFICATION OF THE CHIEF EXECUTIVE OFFICER AND CHIEF FINANCIAL OFFICER PURSUANT TO
RULE 13a-14 OF THE SECURITIES EXCHANGE ACT OF 1934, AS ADOPTED 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
March 11, 2011

EXHIBIT 32.1

CERTIFICATION OF THE CHIEF EXECUTIVE OFFICER AND CHIEF FINANCIAL OFFICER PURSUANT TO 18 U.S.C. 1350, AS ADOPTED PURSUANT TO SECTION 906 OF THE SARBANES-OXLEY ACT OF 2002.

I, Anderson L. McCabe as CEO and CFO of Opt-Sciences Corporation, 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 January 29, 2011 fully complies with the requirements of Section 13(a) or 15(d) of the Securities Exchange Act of 1934; and
- (2) The information contained in the Report fairly presents, in all material respects, the financial condition and results of operations of Opt-Sciences Corporation.

/s/ Anderson L. McCabe

Anderson L. McCabe
Chief Executive Officer &
Chief Financial Officer
March 11, 2011