**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 APRIL 30, 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** | **21 -0681502** |
| (State or other jurisdiction of incorporation or organization) | (I.R.S. Employer Identification No.) |

**1912 Bannard Street, Cinnaminson, New Jersey 08077**
(Address of principal executive offices) (Zip Code)

**(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 (do not check if smaller reporting company) | □ | 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 June 12, 2011.

**FORM 1 0-Q SECOND 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

| | April 30, 2011 (Unaudited) | October 30, 2010 |
|---|---|---|
| CURRENT ASSETS | | |
| Cash and cash equivalents | $ 1,652,492 | $ 8,398,276 |
| Trade accounts receivable | 619,120 | 684,313 |
| Inventories | 670,854 | 634,247 |
| Prepaid expenses | 25,828 | 25,406 |
| Loans and exchanges | 14,193 | 12,543 |
| Accrued interest receivable | 60,161 | -0- |
| Marketable securities | 7,645,016 | 502,809 |
| Total current assets | 10,687,664 | 10,257,594 |
| 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 | 71,211 | 71,211 |
| Total property and equipment | 3,074,299 | 3,074,299 |
| Less: accumulated depreciation | 2,182,745 | 2,110,104 |
| Net property and equipment | 891,554 | 964,195 |
| OTHER ASSETS | | |
| Deposits | 2,837 | 2,837 |
| Total assets | $ 11,582,055 | $ 11,224,626 |

## Opt-Sciences Corporation

## CONSOLIDATED BALANCE SHEETS

### LIABILITIES AND STOCKHOLDERS' EQUITY

| | April 30, 2011 (Unaudited) | October 30, 2010 |
|---|---|---|
| CURRENT LIABILITIES | | |
| | | |
| Accounts payable – trade | $ 83,137 | $ 84,317 |
| Accrued salaries and wages | 106,975 | 154,993 |
| Accrued professional fees | 43,560 | 81,138 |
| Accrued income taxes | 128,275 | 124,500 |
| Deferred income taxes | 89,930 | 66,205 |
| Other current liabilities | 8,763 | 4,280 |
| Total current liabilities | 460,640 | 515,433 |
| | | |
| 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 | 10,781,960 | 10,401,501 |
| Accumulated other comprehensive income: | | |
| Unrealized holding gain (loss) on marketable securities | 3,978 | ( 27,785) |
| Less treasury stock at cost - | | |
| 224,415 shares | (187,218) | (187,218) |
| | | |
| | | |
| Total stockholders' equity | 11,121,415 | 10,709,193 |
| | | |
| Total liabilities and | | |
| stockholders' equity | $ 11,582,055 | $ 11,224,626 |

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

| | Thirteen Weeks Ended April 30, 2011 | Thirteen Weeks Ended May 1, 2010 | Twenty-Six Weeks Ended April 30, 2011 | Twenty-Six Weeks Ended May 1, 2010 |
|---|---|---|---|---|
| NET SALES | $ 1,470,775 | $ 1,171,973 | $ 3,296,917 | $ 1,943,659 |
| COST OF SALES | 996,674 | 892,627 | 2,205,194 | 1,538,775 |
| Gross profit on sales | 474,101 | 279,346 | 1,091,723 | 404,884 |
| OPERATING EXPENSES | | | | |
| Sales & delivery | 3,141 | 5,707 | 10,311 | 13,095 |
| General and administrative | 213,371 | 175,857 | 436,751 | 368,423 |
| Total operating expenses | 216,512 | 181,564 | 447,062 | 381,518 |
| Operating income | 257,589 | 97,782 | 644,661 | 23,366 |
| OTHER INCOME | 12,976 | 15,385 | 28,747 | 38,042 |
| Income before taxes | 270,565 | 113,167 | 673,408 | 61,408 |
| FEDERAL AND STATE INCOME TAXES | 110,900 | 48,700 | 276,100 | 26,400 |
| Net income | 159,665 | 64,467 | 397,308 | 35,008 |
| RETAINED EARNINGS - beginning of period | 10,639,144 | 9,911,392 | 10,401,501 | 9,940,851 |
| RETAINED EARNINGS - end of period | $ 10,781,960 | $ 9,975,859 | $10,781,960 | $ 9,975,859 |
| EARNINGS PER SHARE OF COMMON STOCK | $ 0.21 | $ 0.08 | $ 0.51 | $ 0.05 |
| Average shares of stock outstanding | 775,585 | 775,585 | 775,585 | 775,585 |

**Opt-Sciences Corporation**
**CONSOLIDATED STATEMENTS OF CASH FLOWS (Unaudited)**

| | Twenty Six Weeks Ended April 30, 2011 | Twenty Six Weeks Ended May 1, 2010 |
|---|---|---|
| CASH FLOWS FROM OPERATING ACTIVITIES | | |
| Net income | $ 397,308 | $ 35,008 |
| | | |
| Adjustments to reconcile net income to net | | |
| cash (used) provided by operating activities: | | |
| Depreciation | 72,641 | 78,864 |
| Loss on sale of securities | -0- | 4,165 |
| | | |
| Decrease (increase) in: | | |
| Trade accounts receivable | 65,193 | (45,944) |
| Inventories | (36,607) | 99,427 |
| Prepaid expenses | (28,971) | (640) |
| Prepaid taxes | -0- | 72,671 |
| Loans and exchanges | (1,650) | (2,205) |
| Accrued interest receivable | (60,161) | -0- |
| | | |
| (Decrease) increase in: | | |
| Accounts payable | (1,180) | 19,589 |
| Accrued salaries and wages | (48,018) | (43,978) |
| Accrued professional fees | (37,578) | (32,326) |
| Accrued income taxes | 15,475 | -0- |
| Other current liabilities | 4,483 | 1,103 |
| | | |
| Net cash provided by operating activities | 340,935 | 185,734 |
| | | |
| CASH FLOWS FROM INVESTING ACTIVITIES | | |
| Additions to property and equipment | -0- | ( 12,216) |
| Purchases of securities | (7,086,719) | ( 2,833) |
| Proceeds from sales of securities | -0- | 25,000 |
| | | |
| Net cash (used) provided by investing activities | (7,086,719) | 9,951 |
| | | |
| (Decrease) increase in cash | (6,745,784) | 195,685 |
| | | |
| Cash and cash equivalents at beginning of period | 8,398,276 | 7,606,849 |
| | | |
| Cash and cash equivalents at end of period | $ 1,652,492 | $ 7,802,534 |
| | | |
| SUPPLEMENTAL DISCLOSURES: | | |
| Income taxes paid | $ 130,625 | $ 20,811 |

## NOTES TO CONSOLIDATED FINANCIAL STATEMENTS (UNAUDITED)

### 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

These consolidated financial statements have been prepared by the Company, without audit, and reflect normal recurring adjustments which, in the opinion of management, are necessary for a fair statement of the results for the first six months of the Company's fiscal year 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 independent 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:

| | April 30, 2011 (Unaudited) | October 30, 2010 |
|---|---|---|
| Raw materials and supplies | $ 329,925 | $ 175,014 |
| Work in progress | 208,838 | 334,370 |
| Finished goods | 132,091 | 124,863 |
| Total Inventory | $ 670,854 | $ 634,247 |

End of quarter inventories are stated at the lower of cost or market, cost being determined in accordance with the first in, first-out method. 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) 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 applies to assets or liabilities for which there are quoted prices in active markets for identical assets or liabilities.

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 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, 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. SUBSEQUENT EVENTS

The Company is not aware of any significant events that occurred subsequent to April 30, 2011 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 relocation of one of our principal customers from Japan to Taiwan; 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 second quarter sales of $1,470,775 and net income of $159,665. Sales were down 20% or $355,367 from the first quarter of Fiscal Year 2011. Compared to the second quarter of 2010, sales are up 26%. We currently expect third quarter sales to be approximately $1,300,000. As earlier reported, one of our major customers relocated its principal operations from Japan to Taiwan. In anticipation of that move, the customer is building up an inventory of parts manufactured by our Company. The inventory build up will be completed in the third quarter of Fiscal 2011. Based on a recent forecast from this customer, there will be no significant sales to the customer during the fourth quarter and we expect sales to decline significantly during that quarter. While we anticipate sales to that customer will begin again in the first quarter of 2012, there can be no assurance that such sales revenue will return to prior levels. As we've said before, 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 70% of sales, any significant change in the requirements of either of those customers has a direct impact on our revenue for the quarter. The international financial uncertainties continue to hamper aircraft users and purchasers by inhibiting their ability to finance and their desire to purchase new airplanes and their ability to upgrade existing aircraft. During the second quarter of 2011, the Company booked $1,277,000 in new orders compared to $1,369,000 in new orders booked in the first quarter of 2011 and $1,126,000 in new orders booked in the second quarter of 2010. Our backlog of unshipped orders was approximately $1,762,000 at the end of the second quarter, down approximately $193,000 from the end of the first quarter of 2011 and up approximately $252,000 from the end of the second 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.

**RESULTS OF OPERATIONS**
**THIRTEEN WEEKS ENDED APRIL 30, 2011 COMPARED WITH THIRTEEN WEEKS ENDED MAY 1, 2010**

**Net Sales**

Net sales for the second quarter ended April 30, 2011 were $1,470,775 which is $298,802 and 26% higher than the net sales of $1,171,973 for the same quarter last year. This increase in sales is to a large extent related to the continued inventory buildup by one of our major customers.

**Cost of Sales**

Cost of sales for the quarter ended April 30, 2011 increased $104,047 to $996,674 or 68% of sales, compared to $892,627 or 76% of sales, for the second quarter last year. The increase in cost of sales was due primarily to the increase in sales. The reduction in the cost of sales as a percentage of sales resulted from improved efficiencies due to economies of scale. 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 control departments.

**Gross Profit**

Gross profit for the quarter ended April 30, 2011 increased $194,755 to $474,101 or 32% of sales from $279,346 or 24% of sales reported for the same quarter last year, primarily for the reasons included in the above paragraph.

**Operating Expenses**

Operating expenses increased $34,948 to $216,512 from $181,564 for the same quarter last year. Operating expenses consist of marketing and business development expenses, professional expenses, salaries and benefits for executive and administrative personnel, hiring, legal, accounting, and other general corporate expenses. The primary factor in increased operating expenses is related to rehiring of office staff who had been laid off early in the prior year because of declining sales.

**Operating Income**

The Company realized operating income of $257,589, or 18% of sales for the quarter ended April 30, 2011, compared to operating income of $97,782 or 8% of sales, for the same quarter last year. The increase in operating income is substantially due to economies of scale and better use of our facilities and equipment at the higher production level.

**Other Income**

Other income of $12,976 for the second quarter of fiscal year 2011 decreased by $2,409 from $15,385 for the same quarter last year primarily due to falling interest rates on bank deposits and certificates of deposit; to improve yields, we converted substantial cash bank deposits to marketable securities near the end of the quarter.

**Provisions for Income Taxes**

Income tax expense for the second quarter ended April 30, 2011 was $110,900 or 41% of pre-tax income, compared to $48,700 and 43% of pre-tax income for the second quarter ended May 1, 2010.

**Net Income**

Net income for the second quarter ended April 30, 2011 was $159,665 or $.21 per share, compared to net income of $64,467 or $.08 per share, for the second quarter ended May 1, 2010 for the reasons discussed above.

## SIX MONTHS ENDED APRIL 30, 2011 COMPARED WITH SIX MONTHS ENDED MAY 1, 2010

**Net Sales**

Net sales for the six months ended April 30, 2011 were $3,296,917 which is $1,353,258 and 70% more than the net sales of $1,943,659 for the same six month period last year. This is primarily due to increased customer demand for the company's products, particularly in the first quarter of the current fiscal year, because of the continued inventory buildup by one of our major customers.

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**Cost of Sales.**

Cost of sales for the six months ended April 30, 2011 was $2,205,194 or 67% of sales, compared to $1,538,775 or 79% of sales, for the same period last year. The increase in cost of sales was primarily due to the increase in sales.

**Gross Profit.**

Gross profit for the six months ended April 30, 2011 increased $686,839 to $1,091,723 or 33% of sales, from $404,884 or 21% of sales reported for the same period last year. The increase in total gross profit was due to higher sales experienced particularly in the first quarter and higher margins due to a better and more efficient use of our facilities and equipment.

**Operating Expenses.**

Operating expenses increased by $65,544 from $381,518 during the six month period ended May 1, 2010 to $447,062 during the six month period ended April 30, 2011, mainly due to a rehiring of office employees who had been laid off in the early part of Fiscal Year 2010.

**Operating Income.**

The Company realized operating income of $644,661 or 20% of sales, for the six month period ended April 30, 2011, compared to operating income of $23,366 or 1% of sales, for the same period last year. The increase is the result of both significantly increased sales and an improvement in economies of scale in manufacturing. During the prior fiscal year, by contrast, we experienced an operating loss in the first quarter and a weak second quarter.

**Other Income.**

Other income of $28,747 for the six month period ended April 30, 2011 decreased $9,295 from $38,042 for the same period for last year, because of reduced interest received on bank deposits and certificates of deposit.

**Income Tax.**

Income tax expense for the six month period ended April 30, 2011 was $276,100 and 41% of pre tax income, compared to $26,400 and 43% of total income for the six month period ended May 1, 2010.

**Net Income/Loss.**
Net income for the six month period ended April 30, 2011 increased 372,300 to $407,308 or $0.51 per share, compared to net income of $35,008 or $0.05 per share for the prior comparable period, primarily because of the increased sales associated with one of one of our major customers moving its manufacturing operations from Japan to Taiwan, as well as resulting economies of scale at the higher production levels.

**Financial Condition.**
The Company utilizes its working capital to finance current operations and capital improvements. Cash and cash equivalents have decreased from $8,398,276 at the end of the fiscal year on October 30, 2010 to $1,652,492 on April 30, 2011. Near the end of the second quarter, we converted $7,394,000 of our cash bank deposits to an investment account as a means of increasing yield on a significant portion of our liquid assets at a time when interest rates on government insured deposits are at or near historic lows. The investments have been made in a diversified portfolio of income producing securities which is monitored closely to reduce risk of severe market devaluation. Although these resources continue to be available for facilities expansion and capital improvements, we have deferred such uses because of uncertainties in the national and international economy and the near and mid-term demand for our products. As in the past, we will continue to review appropriate use of such funds for future growth and development.

## 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 April 30, 2011 by our management, including our Chief Executive Officer (“CEO”) and Chief Financial Officer (“CFO”), our CEO/CFO 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/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
June 8, 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 on Form 10-Q 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 quarterly 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 13(a)-15(e) and 15(d)-15(e)) and internal control over financial reporting (as defined in Exchange Act Rules 13(a)-15(f) and 15(d)-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
June 8, 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 April 30, 2011 (the "Report") 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
June 8, 2011