

UNITED STATES OF AMERICA
Before the
SECURITIES AND EXCHANGE COMMISSION

SECURITIES EXCHANGE ACT OF 1934
Release No. 60731 / September 29, 2009

ADMINISTRATIVE PROCEEDING
File No. 3-13629

In the Matter of

**UNIVERSAL FOOD &
BEVERAGE CO.,**

Respondent.

**ORDER INSTITUTING
ADMINISTRATIVE PROCEEDINGS
PURSUANT TO SECTION 12(j) OF
THE SECURITIES EXCHANGE ACT
OF 1934**

I.

The Securities and Exchange Commission (“Commission”) deems it necessary and appropriate for the protection of investors that proceedings be, and hereby are, instituted pursuant to Section 12(j) of the Securities Exchange Act of 1934 (“Exchange Act”) against Universal Food & Beverage Co. (“Universal” or “Respondent”).

II.

After an investigation, the Division of Enforcement alleges that:

A. Universal, a Nevada corporation headquartered in St. Charles, Illinois, developed and bottled sports drinks and other beverages. Universal’s common stock is registered with the Commission pursuant to Exchange Act Section 12(g) and was traded on NASDAQ Stock Market, Inc.’s OTC Bulletin Board until it was delisted on June 25, 2006 for Universal’s failure to file its First Quarter 2006 Form 10-QSB. Universal ceased operations in July 2007 and, on August 31, 2007, filed a petition for relief under Chapter 11 of the U.S. Bankruptcy Code. The Court dismissed the bankruptcy on December 16, 2008, finding that no assets of value remained to distribute.

B. Universal has failed to file annual reports on Form 10-KSB for the years ended December 31, 2006 and December 31, 2007.

C. Universal has failed to file quarterly reports on Form 10-QSB for the quarters ended March 31, 2006, June 30, 2006, September 30, 2006, March 31, 2007,

June 30, 2007, September 30, 2007, March 31, 2008, June 30, 2008, and September 30, 2008.

III.

Exchange Act Section 13(a) and the rules promulgated thereunder require issuers of securities registered pursuant to Exchange Act Section 12 to file with the Commission current and accurate information in periodic reports. Specifically, Rule 13a-1 requires issuers to file annual reports and Rule 13a-13 requires issuers to file quarterly reports.

As a result of the conduct described above, Universal has failed to comply with Section 13(a) of the Exchange Act and Rules 13a-1 and 13a-13 thereunder.

IV.

In view of the allegations made by the Division of Enforcement, the Commission deems it necessary and appropriate for the protection of investors that public administrative proceedings be instituted to determine:

A. Whether the allegations set forth in Section II are true and, in connection therewith, to afford Respondent an opportunity to establish any defenses to such allegations; and

B. Whether, pursuant to Section 12(j) of the Exchange Act, it is necessary or appropriate for the protection of investors to suspend for a period not exceeding twelve months or revoke the registration of each class of securities of Universal registered pursuant to Section 12 of the Exchange Act.

V.

IT IS HEREBY ORDERED that a public hearing, for the purpose of taking evidence on the issues raised above, shall be convened at a place and time to be fixed and before an administrative law judge to be designated by further order, as provided by Rule 110 of the Commission's Rules of Practice [17 C.F.R. §201.110].

IT IS HEREBY FURTHER ORDERED that Universal file an answer to the allegations contained in this Order within twenty days after service of this Order, as provided by Rule 220 of the Commission's Rules of Practice [17 C.F.R. §201.220].

If Universal fails to file an answer or fails to appear at a hearing after being duly notified, it may be deemed in default and the proceedings may be determined against it upon consideration of this Order, the allegations of which may be deemed to be true as provided by Rules 155(a), 220(f) and 310 of the Commission's Rules of Practice [17 C.F.R. §§ 201.155(a), 201.220(f), and 201.310].

This Order shall be promptly served upon Universal personally or by certified mail.

IT IS FURTHER ORDERED that the Administrative Law Judge shall issue an initial decision no later than 120 days from the date of service of this Order, pursuant to Rule 360(a)(2) of the Commission's Rules of Practice.

In the absence of an appropriate waiver, no officer or employee of the Commission engaged in the performance of investigative or prosecuting functions in this or any factually related proceeding will be permitted to participate or advise in the decision upon this matter, except as witness or counsel in the proceedings held pursuant to notice. Since this proceeding is not "rule making" within the meaning of Section 551 of the Administrative Procedure Act, it is not deemed subject to the provisions of Section 553 delaying the effective date of any final Commission action.

By the Commission.

Elizabeth M. Murphy
Secretary