

**UNITED STATES OF AMERICA**  
**Before the**  
**SECURITIES AND EXCHANGE COMMISSION**

**May 10, 2010**

**In the Matter of**

**UNIVERSAL PROPERTY  
DEVELOPMENT &  
ACQUISITION CORP.,**

**File No. 500-1**

**ORDER OF SUSPENSION  
OF TRADING**

It appears to the Securities and Exchange Commission that there is a lack of current and accurate information concerning the securities of Universal Property Development & Acquisition Corp. (“Universal Property”) because it has not filed any periodic reports since the period ended March 31, 2008. Universal Property is quoted on the Pink Sheets operated by Pink OTC Markets, Inc. under the ticker symbol UPDV.

The Commission is of the opinion that the public interest and the protection of investors require a suspension of trading in the securities of the above-listed company.

Therefore, it is ordered, pursuant to Section 12(k) of the Securities Exchange Act of 1934, that trading in the securities of the above-listed company is suspended for the period from 9:30 a.m. EDT on May 10, 2010, through 11:59 p.m. EDT on May 21, 2010.

By the Commission.

Elizabeth M. Murphy  
Secretary

Service List

The attached Order of Suspension of Trading issued pursuant to Section 12(k) of the Securities Exchange Act of 1934 has been sent via U.S. Mail to the following persons and entities the 10<sup>th</sup> day of May, 2010:

Universal Property Development & Acquisition Corp.  
14255 US Highway 1, Suite 209  
Juno Beach, FL 33408

Universal Property Development & Acquisition Corp.  
c/o Nevada Secretary of State  
Nevada State Capitol Building  
101 North Carson Street, Suite 3  
Carson City, NV 89701