UNITED STATES SECURITIES AND EXCHANGE COMMISSION Washington, D.C. 20549

FORM 12b-25 NOTIFICATION OF LATE FILING

[X] []	Form 10-K Form 10-D	[] []	Form 20-F Form N-SAR	[]	Form 11-K Form N-CSR	[] Form 10-Q			
For th [] [] []	Transition Report on For Transition Report on For Transition Report on For Transition Report on For Transition Report on For For the Transition Period	m 10-K. m 20-F. m 11-K. m 10-Q.							
If the	notification relates to a por	rtion of the	filing checked above	, identify the I	tem(s) to which the n	notification relates:			
PART	I - REGISTRANT INFO	ORMATIC	ON						
		N	MULTIPLAYE F	R ONLIN		NC.			
				000-54030 SEC File Number	21				
			Be	SE 36th Street, llevue, WA 9 oal executive office					
PART	II - RULES 12B-25 and	l (c)							
	subject report could not be ring should be completed.	e filed withou	out unreasonable effo	rt or expense a	nd the registrant seel	ks relief pursuant to Rule 12b-25, the			
(a)	The reasons described in reasonable detail in Part III of this form could not be eliminated without unreasonable effort or expense;								
(b)	The subject annual report, semi-annual report, transition report of Form 10-K, Form 20-F, 11-K or Form N-SAR, or portion thereof, will be filed on or before the fifteenth calendar day following the prescribed due date; or the subject quarterly report of transition report on Form 10-Q, or portion thereof will be filed on or before the fifth calendar day following the prescribed due date; and								
	The accountant's staten	nent or othe	er exhibit required by	Rule 12b-25(c	e) has been attached i	if applicable.			

PART III - NARRATIVE

The company's auditors have not yet completed their review of the annual financial statements.

PART IV - OTHER INFORMATION

1. Name and telephone number of person to contact in regard to this notification.

Frank Underhill, Sr. (800) 916-1354

Have all other periodic reports required under Section 13 or 15(d) of the Securities Exchange Act of 1934 or Section 30 of the Investment Company Act of 1940 during the preceding 12 months (or for such shorter) period that the registrant was required to file such reports) been filed? If answer is no, identify reports.									
Yes	[X]	No	[]						
	Is its anticipated that any significant change in results of operations from the corresponding period for the last fiscal year will be reflected by the earnings statements to be included in the subject report or portion thereof?								
Yes	[]	No	[X]						
nate of the	results ca	nnot be m	nade.	d change, both narratively and quantitatively, and, if appropriate, state the reasons why a reasonable ed this notification to be executed on its behalf by the undersigned hereunto duly authorized, on this					
				MULTIPLAYER ONLINE DRAGON INC.					
				BY: FRANK UNDERHILL, SR. Frank Underhill, Sr. President, Principal Executive Officer, Principal Financial Officer, Principal Accounting Officer and member of the Board of Director					
	Company been filed Yes Is its antiby the ear Yes o, attach an nate of the	Company Act of 1 been filed? If answ Yes [X] Is its anticipated the by the earnings state Yes [] o, attach an explanationate of the results can	Company Act of 1940 during been filed? If answer is no, Yes [X] No Is its anticipated that any sign by the earnings statements to the earnings statements to the earnings of the earning of the results cannot be material of the results cannot be material of the results cannot be material of the earning of	Company Act of 1940 during the prec been filed? If answer is no, identify revenue and the precision of the anticipated that any significant of by the earnings statements to be included. Yes [] No [X] To, attach an explanation of the anticipated that any significant of the earnings statements to be included by the earnings statements to be included at the process of the earnings. ItiPlayer Online Dragon Inc. has caused the process of the earning the precision of the earning th					