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

FORM 10-Q

☒ QUARTERLY REPORT UNDER TO SECTION 13 OR 15(d) OF THE SECURITIES EXCHANGE ACT OF 1934 FOR THE
QUARTERLY PERIOD ENDED DECEMBER 31, 2013

OR

☐ TRANSITION REPORT PURSUANT TO SECTION 13 OR 15(d) OF THE SECURITIES EXCHANGE ACT OF 1934

Commission File Number: 000-54030

MULTIPLAYER ONLINE DRAGON INC.

(Exact name of registrant as specified in its charter)

NEVADA

(State or other jurisdiction of incorporation or organization)

3414 Pino Circle

Las Vegas, NV 89121

(Address of principal executive offices, including zip code.)

(702) 350-8132

(Registrant's telephone number, including area code)

Check whether the issuer (1) filed all reports required to be filed by Section 13 or 15(d) of the Exchange Act during the past 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 last 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 (SS 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. See the definitions of "large accelerated filer," "accelerated filer," "non-accelerated filer," and "smaller reporting company" in Rule 12b-2 of the Exchange Act.

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** ☒

State the number of shares outstanding of each of the issuer's classes of common equity, as of the latest practicable date:

97,000,000 as of January 29, 2014.

TABLE OF CONTENTS

	Page
<u>PART I.</u>	
Item 1. Financial Statements.	3
Financial Statements:	
Statements of Financial Position	3
Statements of Changes in Stockholders' Equity	4
Statements of Comprehensive Loss	5
Statements of Cash Flows	6
Notes to the Financial Statements	7
Item 2. Management's Discussion and Analysis of Financial Condition and Results of Operations.	11
Item 3. Quantitative and Qualitative Disclosures About Market Risk.	12
Item 4. Controls and Procedures.	12
<u>PART II.</u>	
Item 1A. Risk Factors.	12
Item 6. Exhibits.	12
Signatures	13
Exhibit Index	14

PART I – FINANCIAL INFORMATION**ITEM 1. FINANCIAL STATEMENTS.****MULTIPLAYER ONLINE DRAGON INC.****(A Development Stage Company)****Statements of Financial Position**

(Expressed in United States Dollars)

(Unaudited)

	Note	December 31, 2013 \$ (Unaudited)	March 31, 2013 \$ (Audited)
ASSETS			
CURRENT			
Cash		61,141	85,434
TOTAL ASSETS		61,141	85,434
LIABILITIES			
CURRENT			
Accounts Payable and Accrued Liabilities		2,150	13,970
Due to Administrative Services Company	4	15,000	15,000
TOTAL CURRENT LIABILITIES		17,150	28,970
Due to Related Party	5	41,541	32,632
TOTAL LIABILITIES		58,691	61,602
STOCKHOLDERS' EQUITY			
Preferred Stock, \$0.0001 par value			
Authorized: 200,000,000 shares, none issued		-	-
Common Stock, \$0.0001 par value	6		
Authorized: 300,000,000 shares			
Issued and Outstanding:			
2013 – 97,000,000 shares; 2012 – 97,000,000 shares		9,700	9,700
Additional Paid In Capital		600,300	600,300
Deficit		(607,550)	(586,168)
TOTAL STOCKHOLDERS' EQUITY		2,450	23,832
TOTAL LIABILITIES AND STOCKHOLDERS' EQUITY		61,141	85,434

Nature and Continuance of Operations (Note 1)

Commitment (Note 8)

The accompanying notes are an integral part of these financial statements.

MULTIPLAYER ONLINE DRAGON INC.

(A Development Stage Company)

Statements of Changes in Stockholders' Equity

For the Period July 3, 2008 (Inception) to December 31, 2013

(Expressed in United States Dollars)

(Unaudited)

	Note	Number of Common Shares	Share Capital	Additional Paid-In Capital	Deficit	Total
		\$	\$	\$	\$	
Balance, July 3, 2008 (Inception)		-	-	-	-	-
Common stock sold in March 2009 at \$0.000125 per share	6(a)	80,000,000	8,000	2,000	-	10,000
Net loss for the period		-	-	-	(8,538)	(8,538)
Balance, March 31, 2009		80,000,000	8,000	2,000	(8,538)	1,462
Common stock sold in December 2009, January and February 2010 at \$0.00625 per share	6(b)	16,000,000	1,600	98,400	-	100,000
Net loss for the year		-	-	-	(59,039)	(59,039)
Balance, March 31, 2010	6(c)	96,000,000	9,600	100,400	(67,577)	42,423
Common stock sold in December 2010 at \$0.50 per share	6(d)	1,000,000	100	499,900	-	500,000
Net loss for the year		-	-	-	(389,742)	(389,742)
Balance, March 31, 2011		97,000,000	9,700	600,300	(457,319)	152,681
Net loss for the year		-	-	-	(74,121)	(74,121)
Balance, March 31, 2012		97,000,000	9,700	600,300	(531,440)	78,560
Net loss for the year		-	-	-	(54,728)	(54,728)
Balance, March 31, 2013	6(e)	97,000,000	9,700	600,300	(586,168)	23,832
Net loss for the nine months ended December 31, 2013		-	-	-	(21,382)	(21,382)
Balance, December 31, 2013		97,000,000	9,700	600,300	(607,550)	2,450

The accompanying notes are an integral part of these financial statements.

MULTIPLAYER ONLINE DRAGON INC.

(A Development Stage Company)

Statements of Comprehensive Loss

(Expressed in United States Dollars)

(Unaudited)

	Three Months Ended December 31, 2013	Three Months Ended December 31, 2012	Nine Months Ended December 31, 2013	Nine Months Ended December 31, 2012
	\$	\$	\$	\$
EXPENSES				
Accounting and Audit	1,600	1,831	3,130	6,404
General and Administrative	1,650	1,783	7,934	8,030
Legal	1,675	2,406	10,318	7,919
NET AND COMPREHENSIVE LOSS FOR THE PERIOD	<u>(4,925)</u>	<u>(6,020)</u>	<u>(21,382)</u>	<u>(22,353)</u>
NET LOSS PER SHARE – BASIC AND DILUTED	<u>(0.00)</u>	<u>(0.00)</u>	<u>(0.00)</u>	<u>(0.00)</u>
WEIGHTED AVERAGE NUMBER OF COMMON SHARES OUTSTANDING – BASIC AND DILUTED	<u>97,000,000</u>	<u>97,000,000</u>	<u>97,000,000</u>	<u>97,000,000</u>

The accompanying notes are an integral part of these financial statements.

MULTIPLAYER ONLINE DRAGON INC.**(A Development Stage Company)****Statements of Cash Flows**

(Expressed in United States Dollars)

(Unaudited)

	Three Months Ended December 31, 2013	Three Months Ended December 31, 2012	Nine Months Ended December 31, 2013	Nine Months Ended December 31, 2012
	\$	\$	\$	\$
CASH WAS PROVIDED BY (USED IN)				
OPERATING ACTIVITIES				
Net Loss for the Period	(4,925)	(6,020)	(21,382)	(22,353)
Change in Operating Assets and Liabilities:				
Accounts Payable and Accrued Liabilities	-	1,781	(11,820)	(7,319)
	<u>(4,925)</u>	<u>(4,239)</u>	<u>(33,202)</u>	<u>(29,672)</u>
FINANCING ACTIVITIES				
Loan from Related Party	1,675	-	8,909	-
	<u>1,675</u>	<u>-</u>	<u>8,909</u>	<u>-</u>
(DECREASE) INCREASE IN CASH	<u>(3,250)</u>	<u>(4,239)</u>	<u>(24,293)</u>	<u>(29,672)</u>
Cash, Beginning of the Period	<u>64,391</u>	<u>96,548</u>	<u>85,434</u>	<u>121,981</u>
CASH, END OF THE PERIOD	<u><u>61,141</u></u>	<u><u>92,309</u></u>	<u><u>61,141</u></u>	<u><u>92,309</u></u>
NON-CASH FINANCIAL ACTIVITY:				
Payment of Retainer to Law Firm	<u><u>-</u></u>	<u><u>-</u></u>	<u><u>-</u></u>	<u><u>-</u></u>

The accompanying notes are an integral part of these financial statements.

MULTIPLAYER ONLINE DRAGON INC.

(A Development Stage Company)

Notes to the Financial Statements

December 31, 2013

(Expressed in United States Dollars)

(Unaudited)

NOTE 1 – NATURE AND CONTINUANCE OF OPERATIONS

Multiplayer Online Dragon, Inc. (the “Company”) was incorporated in the State of Nevada in the United States on July 3, 2008. The principal activity of the Company is planned to be designing, hosting, and marketing collaborative internet search communications systems. On December 21, 2010, as more fully discussed in Note 3, the Company entered into an agreement to participate in a joint venture for the purpose of developing certain computer software programs for commercialization.

These financial statements have been prepared on a going concern basis, which assumes the Company will continue to realize its assets and discharge its liabilities in the normal course of business. The Company has incurred losses totaling \$607,550 for the period from July 3, 2008 (inception) to December 31, 2013. While the Company had working capital of \$43,991 as at December 31, 2013, the Company is committed to incurring substantive research and development expenses in a software development joint venture (Note 3). Accordingly, it is likely the Company will continue to experience significant losses in the foreseeable future, for which it will continue to be dependent upon additional funding through private placements. There is no assurance that such funding, which may continue to include related party sources (Note 5), will be available in the future.

These factors raise substantial doubt regarding the Company’s ability to continue as a going concern. These financial statements do not include any adjustments to the recoverability and classification of recorded asset amounts and classification of liabilities that might be necessary should the Company be unable to continue as a going concern.

NOTE 2 – INTERIM FINANCIAL STATEMENTS

The unaudited interim financial statements as of December 31, 2013 and for the nine months ended December 31, 2013 and 2012 have been prepared in accordance with accounting principles generally accepted in the United States for interim financial information and with instructions to Form 10-Q. In the opinion of management, the unaudited financial statements have been prepared on the same basis as the annual financial statements and reflect all adjustments, which include only normal recurring adjustments, necessary to present fairly the financial position as of December 31, 2013 and the results of operations and cash flows for periods ended December 31, 2013 and 2012. The financial data and other information disclosed in these notes to the interim financial statements related to these periods are unaudited. The results for the nine ended December 31, 2013 are not necessarily indicative of the results to be expected for any subsequent quarter of the entire year ending March 31, 2014. The balance sheet at March 31, 2013 has been derived from the audited financial statements at that date.

Certain information and footnote disclosures normally included in financial statements prepared in accordance with accounting principles generally accepted in the United States have been condensed or omitted pursuant to the Securities and Exchange Commission’s rules and regulations. These unaudited financial statements should be read in conjunction with our audited financial statements and notes thereto for the year ended March 31, 2013 as included in our report on Form 10-K filed on July 10, 2013.

NOTE 3 – JOINT VENTURE AGREEMENT

On December 21, 2010, the Company executed an agreement with Webprizm.com, a Nevada corporation (“Webprizm”), and Brenner Family Holding Corp. (“Brenner”). Webprizm is a wholly owned subsidiary of Brenner. Brenner is owned by a trust which beneficiaries include family of the Company’s former (from December 21, 2010 to July 12, 2012) Chief Executive Officer.

MULTIPLAYER ONLINE DRAGON INC.

(A Development Stage Company)

Notes to the Financial Statements

December 31, 2013

(Expressed in United States Dollars)

(Unaudited)

NOTE 3 – JOINT VENTURE AGREEMENT (Continued)

The agreement provides for a joint venture between the Company and Webprizm for the purpose of developing the project (computer software programs known as “the webprizm system”) for commercialization. The Company agreed to incur a minimum of \$10,000,000 in research and development expenses with respect to the commercialization of the project (the “Expenditures”) on or before December 21, 2015 and Webprizm granted the Company an exclusive license to use and sublicense (with prior written consent of Webprizm) the Project and any Improvements. Net revenue from the project (none through September 30, 2013) is to be divided equally between Webprizm and the Company within 60 days of the end of calendar year end.

The agreement also granted the Company an option to acquire all outstanding shares of Webprizm or its assets (exercisable only after the Expenditures have been incurred on or before December 21, 2015) in exchange for delivery of shares of the Company representing 51% of all voting rights attached to all outstanding securities. The Company may decide not to exercise the option by providing written notice to Brenner. In such event, the joint venture, the license, the option, and the agreement are to be terminated immediately.

The first payment to Webprizm was made on February 2, 2011 in the amount of \$328,997, representing Webprizm’s actual research and development costs incurred from August 17, 2009 to December 31, 2010. The Company expensed the \$328,997 as research and development costs in the fiscal year March 31, 2011.

NOTE 4 – DUE TO ADMINISTRATIVE SERVICES COMPANY

On March 25, 2011, Magnus Management (2006) Ltd. (an administrative services company) advanced \$15,000 on behalf of the Company to the Company’s law firm in connection with the Company’s planned public offering. The \$15,000 advance due to Magnus is non-interest bearing, unsecured, and due on demand.

NOTE 5 – DUE TO RELATED PARTY

At December 31, 2013, the Company is indebted to the former Chairman of the Company (resigned effective August 5, 2011) for cash advances and expenses paid of \$41,541 (March 31, 2013 - \$32,632). The amount is unsecured, non-interest bearing, has no specific terms of repayment, and will not be demanded within the following fiscal year.

NOTE 6 – COMMON STOCK

- a) On March 1, 2009, the Company sold 80,000,000 shares of common stock to its then president and director at a price of \$0.000125 per share for cash proceeds of \$10,000.
- b) From December 2009 to February 2010, the Company sold a total of 16,000,000 shares of common stock in its public offering at a price of \$0.00625 per share for total cash proceeds of \$100,000.
- c) Effective November 5, 2010, the Company completed an 8 for 1 forward stock split, increasing the issued and outstanding shares of common stock from 12,000,000 shares to 96,000,000 shares. All shares and per share amounts have been revised to retroactively reflect this stock split.

MULTIPLAYER ONLINE DRAGON INC.**(A Development Stage Company)****Notes to the Financial Statements**

December 31, 2013

(Expressed in United States Dollars)

(Unaudited)

NOTE 6 – COMMON STOCK (Continued)

- d) On December 21, 2010 and December 22, 2010, the Company sold a total of 1,000,000 restricted shares of common stock (700,000 shares to the daughter of the Company's former chairman and 300,000 shares to a foreign corporation affiliated with Brenner) at a price of \$0.50 per share for cash proceeds of \$500,000.
- e) The Company has no stock option plan and has not issued any warrants or other potentially dilutive securities.

NOTE 7 – INCOME TAXES

Pursuant to ASC 740, the Company is required to compute tax asset benefits for net operating losses carried forward. Potential benefit of net operating losses have not been recognized in these financial statements because the Company cannot be assured it is more likely than not it will utilize the net operating losses carried forward in future years.

The components of the net deferred tax asset are as follows:

	December 31, 2013	March 31, 2013
	\$	\$
Deferred Tax Assets		
Non-Capital Losses Carry-Forward	212,643	205,159
Valuation Allowance	(212,643)	(205,159)
Net Deferred Tax Assets	<u>-</u>	<u>-</u>

For the period ended December 31, 2013 and March 31, 2013, a reconciliation of the statutory tax rate to the effective tax rate is as follows:

Statutory Tax Rate	35%
Increase in Valuation Allowance	<u>(35%)</u>
Effective Tax Rate	<u>0%</u>

Potential benefits of income tax losses are not recognized until realization is more likely than not. As at December 31, 2013, the Company has a net operating loss carry-forward of \$602,625 which may be applied to reduce future taxable income in the United States. The net operating losses expire as follows:

	\$
2029	8,538
2030	59,039
2031	389,742
2032	74,121
2033	54,728
2034	<u>21,382</u>
	<u>607,550</u>

MULTIPLAYER ONLINE DRAGON INC.

(A Development Stage Company)

Notes to the Financial Statements

December 31, 2013

(Expressed in United States Dollars)

(Unaudited)

NOTE 8 – COMMITMENT

Joint Venture Agreement

As discussed in Note 3, the Company executed an agreement on December 21, 2010 to provide \$10,000,000 to a joint venture on or before December 21, 2015. There is no assurance that the Company will have sufficient funds to meet this commitment.

F-8

-10-

ITEM 2. MANAGEMENT'S DISCUSSION AND ANALYSIS OF FINANCIAL CONDITION AND RESULTS OF OPERATIONS.

This section of this quarterly report includes a number of forward-looking statements that reflect our current views with respect to future events and financial performance. Forward-looking statements are often identified by words like: believe, expect, estimate, anticipate, intend, project and similar expressions, or words which, by their nature, refer to future events. You should not place undue certainty on these forward-looking statements, which apply only as of the date of this report. These forward-looking statements are subject to certain risks and uncertainties that could cause actual results to differ materially from historical results or our predictions.

Plan of Operations

We are a start-up corporation and have not yet generated or realized any revenues from our business operations. Our auditors have issued a going concern opinion. This means that there is substantial doubt that we can continue as an on-going business for the next twelve months unless we obtain additional capital to pay our bills. This is because we have not generated any revenues and no revenues are anticipated until we begin operations. There is no assurance we will ever reach this point.

Results of Operations

On March 1, 2009, we sold 80,000,000 post-split restricted shares of common stock to Yuan Kun Deng, our former president and a member of the board of directors and raised \$10,000.

Since inception we have retained an auditor and attorney in connection with our public offering. Further, we have started to map architecture and review contracting and staffing needs.

Effective November 5, 2010, the Company effected an 8 for 1 forward stock split, increasing the issued and outstanding shares of common stock from 12,000,000 shares to 96,000,000 shares. All shares and per share amounts have been revised to retroactively reflect this stock split.

For the nine months ended December 31, 2013 as compared to December 31, 2012

During the nine months ended December 31, 2013, we had a loss of \$21,382 versus a loss of \$22,353 for the nine months ended December 31, 2012. The loss for both periods relates mainly to general administrative and filing expenses.

Limited Operating History; Need for Additional Capital

We have no current or historical operations or product. There is no historical financial information about us upon which to base an evaluation of our performance. We have not generated any revenues from operations. We cannot guarantee we will be successful in our business operations. Our business is subject to risks inherent in the establishment of a new business enterprise, including limited capital resources and possible cost overruns due to price and cost increases in services.

To become profitable and competitive, we have to be able to attract customers and generate revenues. We have no assurance that future financing will be available to us on acceptable terms. If financing is not available on satisfactory terms, we may be unable to continue, develop or expand our operations. Equity financing could result in additional dilution to existing shareholders.

Liquidity and Capital Resources

As of the date of this report, we have not generated any revenues. We are currently in the start-up stage of our operations.

To meet our initial need for cash we sold 80,000,000 restricted shares of common stock to Yuan Kun Deng, our former president and a member of the board of directors, in consideration of \$10,000.

At the present time, we have not made any arrangements to raise additional cash and we have no other financing plans.

As of December 31, 2013, our total assets was \$61,141 comprised only of cash and our total liabilities was \$58,691.

ITEM 3. QUANTITATIVE AND QUALITATIVE DISCLOSURES ABOUT MARKET RISK.

We are a smaller reporting company as defined by Rule 12b-2 of the Securities Exchange Act of 1934 and are not required to provide the information under this item.

ITEM 4. CONTROLS AND PROCEDURES.

Under the supervision and with the participation of our management, including the Principal Executive Officer and Principal Financial Officer, we have evaluated the effectiveness of our disclosure controls and procedures as required by Exchange Act Rule 13a-15(b) as of the end of the period covered by this report. Based on that evaluation, the Principal Executive Officer and Principal Financial Officer have concluded that these disclosure controls and procedures are effective. There was no change in our internal control over financial reporting during the quarter ended December 31, 2013 that has materially affected, or is reasonably likely to materially affect, our internal control over financial reporting.

PART II - OTHER INFORMATION.
ITEM 1A. RISK FACTORS.

We are a smaller reporting company as defined by Rule 12b-2 of the Securities Exchange Act of 1934 and are not required to provide the information under this item.

ITEM 6. EXHIBITS.

The following documents are included herein:

Exhibit	Document Description	Incorporated by reference			Filed herewith
		Form	Date	Number	
3.1	Articles of Incorporation.	S-1	6/11/09	3.1	
3.2	Bylaws.	S-1	6/11/09	3.2	
4.1	Specimen Stock Certificate.	S-1	6/11/09	4.1	
10.1	Agreement with WebPrizm.com.	8-K	12/23/10	10.1	
14.1	Code of Ethics.	10-K	7/12/10	14.1	
31.1	Certification of Principal Executive Officer and Principal Financial Officer pursuant to Section 302 of the Sarbanes-Oxley Act of 2002.				X
32.1	Certification of Chief Executive Officer and Chief Financial Officer pursuant to Section 906 of the Sarbanes-Oxley Act of 2002.				X
99.1	Audit Committee Charter.	10-K	7/12/10	99.2	
99.2	Disclosure Committee Charter.	10-K	7/12/10	99.3	
101.INS	XBRL Instance Document.				X
101.SCH	XBRL Taxonomy Extension – Schema.				X
101.CAL	XBRL Taxonomy Extension – Calculations.				X
101.DEF	XBRL Taxonomy Extension – Definitions.				X
101.LAB	XBRL Taxonomy Extension – Labels.				X
101.PRE	XBRL Taxonomy Extension – Presentation.				X

SIGNATURES

Pursuant to the requirements of the Securities Exchange Act of 1934, this registrant has duly caused this report to be signed on its behalf by the undersigned thereunto duly authorized on this 30th day of January, 2014.

MULTIPLAYER ONLINE DRAGON INC.
(the “Registrant”)

BY: FRANK UNDERHILL, SR.
Frank Underhill, Sr.
President, Principal Executive Officer, Principal Accounting Officer, Principal
Financial Officer and a member of the Board of Directors

EXHIBIT INDEX

Exhibit	Document Description	Incorporated by reference			Filed herewith
		Form	Date	Number	
3.1	Articles of Incorporation.	S-1	6/11/09	3.1	
3.2	Bylaws.	S-1	6/11/09	3.2	
4.1	Specimen Stock Certificate.	S-1	6/11/09	4.1	
10.1	Agreement with WebPrizm.com.	8-K	12/23/10	10.1	
14.1	Code of Ethics.	10-K	7/12/10	14.1	
31.1	Certification of Principal Executive Officer and Principal Financial Officer pursuant to Section 302 of the Sarbanes-Oxley Act of 2002.				X
32.1	Certification of Chief Executive Officer and Chief Financial Officer pursuant to Section 906 of the Sarbanes-Oxley Act of 2002.				X
99.1	Audit Committee Charter.	10-K	7/12/10	99.2	
99.2	Disclosure Committee Charter.	10-K	7/12/10	99.3	
101.INS	XBRL Instance Document.				X
101.SCH	XBRL Taxonomy Extension – Schema.				X
101.CAL	XBRL Taxonomy Extension – Calculations.				X
101.DEF	XBRL Taxonomy Extension – Definitions.				X
101.LAB	XBRL Taxonomy Extension – Labels.				X
101.PRE	XBRL Taxonomy Extension – Presentation.				X

SARBANES-OXLEY SECTION 302(a) CERTIFICATION

I, **Frank Underhill, Sr.**, certify that:

1. I have reviewed this **Form 10-Q for the period ended December 31, 2013 of MultiPlayer Online Dragon Inc. ;**
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 the registrant as of, and for, the periods presented in this report;
4. The registrant's other certifying officer and I are 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 the registrant and have:
 - a. Designed such disclosure controls and procedures, or caused such disclosure controls and procedures to be designed under our supervision, to ensure that material information relating to the registrant, including its consolidated subsidiaries, is made known to us 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 our 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 the registrant's disclosure controls and procedures and presented in this report our 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 the registrant's internal control over financial reporting that occurred during the registrant's most recent fiscal quarter (the registrant's fourth fiscal quarter in the case of an annual report) that has materially affected, or is reasonably likely to materially affect, the registrant's internal control over financial reporting; and
5. The registrant's other certifying officer and I have disclosed, based on our most recent evaluation of internal control over financial reporting, to the registrant's auditors and the audit committee of the registrant'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 the registrant'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 the registrant's internal control over financial reporting.

Date: January 30, 2014

FRANK UNDERHILL, SR.

Frank Underhill, Sr.

Principal Executive Officer and Principal Financial Officer

***CERTIFICATION PURSUANT TO
18 U.S.C. Section 1350,
AS ADOPTED PURSUANT TO
SECTION 906 OF THE SARBANES-OXLEY ACT OF 2002***

In connection with the Quarterly Report of **MultiPlayer Online Dragon Inc.** (the “Company”) on Form 10-Q for the period ended **December 31, 2013**, as filed with the Securities and Exchange Commission on the date hereof (the “report”), I, **Frank Underhill, Sr.**, Chief Executive Officer and Chief Financial Officer of the Company, certify, pursuant to 18 U.S.C. Section 1350, as adopted pursuant to Section 906 of the Sarbanes-Oxley Act of 2002, that:

- (1) 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 this Report fairly presents, in all material respects, the financial condition and results of operations of the Company.

Dated this 30th day of January, 2014.

FRANK UNDERHILL, SR.
Frank Underhill, Sr.
Chief Executive Officer and Chief Financial Officer
