

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  
SEPTEMBER 30, 2014

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)

**9477 Greenback Lane, Suite 524A**  
**Folsom, CA 95630**  
(Address of principal executive offices, including zip code.)

**646-653-1910**  
(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:  
**9,700,000 as of November 18, 2014.**

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Multiplayer Online Dragon, Inc.

Form 10-Q

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## FORWARD-LOOKING STATEMENTS

*This Report on Form 10-Q contains forward-looking statements within the meaning of the “safe harbor” provisions of the Private Securities Litigation Reform Act of 1995. Reference is made in particular to the description of our plans and objectives for future operations, assumptions underlying such plans and objectives, and other forward-looking statements included in this report. Such statements may be identified by the use of forward-looking terminology such as “may,” “will,” “expect,” “believe,” “estimate,” “anticipate,” “intend,” “continue,” or similar terms, variations of such terms or the negative of such terms. Such statements are based on management’s current expectations and are subject to a number of factors and uncertainties, which could cause actual results to differ materially from those described in the forward-looking statements. Such statements address future events and conditions concerning, among others, capital expenditures, earnings, litigation, regulatory matters, liquidity and capital resources, and accounting matters. Actual results in each case could differ materially from those anticipated in such statements by reason of factors such as future economic conditions, changes in consumer demand, legislative, regulatory and competitive developments in markets in which we operate, results of litigation, and other circumstances affecting anticipated revenues and costs, and the risk factors set forth in our Annual Report on Form 10-K filed on July 14, 2014.*

*As used in this Form 10-Q, “we,” “us,” and “our” refer to Multiplayer Online Dragon, Inc. which is also sometimes referred to as the “Company” or “MYDR.”*

### **YOU SHOULD NOT PLACE UNDUE RELIANCE ON THESE FORWARD LOOKING STATEMENTS**

*The forward-looking statements made in this report on Form 10-Q relate only to events or information as of the date on which the statements are made in this report on Form 10-Q. Except as required by law, we undertake no obligation to update or revise publicly any forward-looking statements, whether as a result of new information, future events, or otherwise, after the date on which the statements are made or to reflect the occurrence of unanticipated events. You should read this report and the documents that we reference in this report, including documents referenced by incorporation, completely and with the understanding that our actual future results may be materially different from what we expect or hope.*

*PART I – FINANCIAL INFORMATION*

**Item 1. FINANCIAL STATEMENTS.**

**MULTIPLAYER ONLINE DRAGON INC.**

(A Development Stage Company)

Interim Statements of Financial Position

(Expressed in United States Dollars)

	Note	September 30, 2014 \$	March 31, 2014 \$
<b>ASSET</b>			
<b>CURRENT</b>			
Cash		17,910	60,041
<b>TOTAL ASSET</b>		<u>17,910</u>	<u>60,041</u>
<b>LIABILITIES</b>			
<b>CURRENT</b>			
Accounts Payable and Accrued Liabilities		69,785	8,000
Due to Administrative Services Company	4	-	15,000
<b>TOTAL CURRENT LIABILITIES</b>		69,785	23,000
Due to Related Party	5	-	45,968
<b>TOTAL LIABILITIES</b>		<u>69,785</u>	<u>68,968</u>
<b>STOCKHOLDERS' DEFICIENCY</b>			
Preferred Stock, \$0.0001 par value Authorized: 200,000,000 shares, none issued		-	-
Common Stock, \$0.0001 par value Authorized: 300,000,000 shares			
Issued and Outstanding: 2014 – 97,000,000 shares; 2013 – 97,000,000 shares	6	9,700	9,700
Additional Paid In Capital		620,627	600,300
Deficit		<u>(682,202)</u>	<u>(618,927)</u>
<b>TOTAL STOCKHOLDERS' DEFICIENCY</b>		<u>(51,875)</u>	<u>(8,927)</u>
<b>TOTAL LIABILITIES AND STOCKHOLDERS' DEFICIENCY</b>		<u>17,910</u>	<u>60,041</u>
		(Unaudited)	(Audited)

Commitment (Note 8)

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

# MULTIPLAYER ONLINE DRAGON INC.

(A Development Stage Company)

Interim Statements of Changes in Stockholders' Equity

For the Period July 3, 2008 (Inception) to September 30, 2014

(Expressed in United States Dollars)

(Unaudited)

	Note	Number of Common Shares	Share Capital \$	Additional Paid-In Capital \$	Deficit \$	Total \$
<b>Balance, July 3, 2008 (Inception)</b>		-	-	-	-	-
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)
<b>Balance, March 31, 2009</b>		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)
<b>Balance, March 31, 2010</b>	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)
<b>Balance, March 31, 2011</b>		97,000,000	9,700	600,300	(457,319)	152,681
Net loss for the year		-	-	-	(74,121)	(74,121)
<b>Balance, March 31, 2012</b>		97,000,000	9,700	600,300	(531,440)	78,560
Net loss for the year		-	-	-	(54,728)	(54,728)
<b>Balance, March 31, 2013</b>		97,000,000	9,700	600,300	(586,168)	23,832
Net loss for the year		-	-	-	(32,759)	(32,759)
<b>Balance, March 31, 2014</b>		97,000,000	9,700	600,300	(618,927)	(8,927)
Additional Paid-In Capital contribution		-	-	20,327	-	20,327
Net loss for the six months ended September 30, 2014		-	-	-	(63,275)	(63,275)
<b>Balance, September 30, 2014</b>		<u>97,000,000</u>	<u>9,700</u>	<u>620,627</u>	<u>(682,202)</u>	<u>(51,875)</u>

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

# MULTIPLAYER ONLINE DRAGON INC.

(A Development Stage Company)

Interim Statements of Comprehensive Loss

(Expressed in United States Dollars)

(Unaudited)

	Three Months Ended September 30, 2014 \$	Three Months Ended September 30, 2013 \$	Six Months Ended September 30, 2014 \$	Six Months Ended September 30, 2013 \$
<b>EXPENSES</b>				
Accounting and Audit (Recovery)	2,000	(70)	5,500	1,530
General and Administrative	6,950	1,650	8,603	6,284
Legal	6,871	4,268	49,172	8,643
<b>NET AND COMPREHENSIVE LOSS FOR THE PERIOD</b>	<u>(15,821)</u>	<u>(5,848)</u>	<u>(63,275)</u>	<u>(16,457)</u>
<b>NET LOSS PER SHARE – BASIC AND DILUTED</b>	<u>(0.00)</u>	<u>(0.00)</u>	<u>(0.00)</u>	<u>(0.00)</u>
<b>WEIGHTED AVERAGE NUMBER OF COMMON SHARES OUTSTANDING – BASIC AND DILUTED</b>	<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 interim financial statements.

# MULTIPLAYER ONLINE DRAGON INC.

(A Development Stage Company)  
Interim Statements of Cash Flows  
(Expressed in United States Dollars)  
(Unaudited)

	Three Months Ended September 30, 2014 \$	Three Months Ended September 30, 2013 \$	Six Months Ended September 30, 2014 \$	Six Months Ended September 30, 2013 \$
<b>CASH WAS PROVIDED BY (USED IN)</b>				
<b>OPERATING ACTIVITIES</b>				
Net Loss for the Period	(15,821)	(5,848)	(63,275)	(16,457)
Change in Operating Assets and Liabilities:				
Accounts Payable and Accrued Liabilities	13,404	(12,945)	61,785	(11,820)
Due to Administrative Services Company	-	-	(15,000)	-
<b>NET CASH USED IN OPERATING ACTIVITIES</b>	<b>(2,417)</b>	<b>(18,793)</b>	<b>(16,490)</b>	<b>(28,277)</b>
<b>FINANCING ACTIVITIES</b>				
Additional Paid-In Capital proceeds	-	-	20,327	-
Related Party loan (repayments) proceeds	-	(600)	(45,968)	7,234
<b>NET CASH USED IN FINANCING ACTIVITIES</b>	<b>-</b>	<b>(600)</b>	<b>(25,641)</b>	<b>7,234</b>
<b>DECREASE IN CASH</b>	<b>(2,417)</b>	<b>(19,393)</b>	<b>(42,131)</b>	<b>(21,043)</b>
Cash, Beginning of the Period	20,327	83,784	60,041	85,434
<b>CASH, END OF THE PERIOD</b>	<b>17,910</b>	<b>64,391</b>	<b>17,910</b>	<b>64,391</b>

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

# **MULTIPLAYER ONLINE DRAGON INC.**

**(A Development Stage Company)**

Notes to the Interim Financial Statements

September 30, 2014

(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 \$682,202 for the period from July 3, 2008 (inception) to September 30, 2014. In addition, the Company had negative working capital of \$51,875 as at September 30, 2014, and 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 September 30, 2014 and for the three months ended September 30, 2014 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 interim 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 September 30, 2014 and the results of operations and cash flows for period ended September 30, 2014. 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 six-month period ended September 30, 2014 are not necessarily indicative of the results to be expected for any subsequent quarter of the entire year ending March 31, 2015. The balance sheet as of March 31, 2014 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 interim financial statements should be read in conjunction with our audited financial statements and notes thereto for the year ended March 31, 2014 as included in our report on Form 10-K filed on July 14, 2014.

## **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 Interim Financial Statements

September 30, 2014

(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 was non-interest bearing, unsecured, and due on demand. This advance was repaid in May 2014.

## NOTE 5 – DUE TO RELATED PARTY

In May 2014, the Company repaid the former Chairman of the Company (resigned effective August 5, 2011) for cash advances of \$45,968. The amount was unsecured, non-interest bearing, and had no specific terms of repayment.

## 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 Interim Financial Statements

September 30, 2014

(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 if 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:

	September 30, 2014 \$	March 31, 2013 \$
Deferred Tax Assets		
Non-Capital Losses Carry-Forward	216,624	205,159
Valuation Allowance	(216,624)	(205,159)
Net Deferred Tax Assets	<u>-</u>	<u>-</u>

For the period ended September 30, 2014 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	(35)%
Effective Tax Rate	<u>0%</u>

Potential benefits of income tax losses are not recognized until realization is more likely than not. As at September 30, 2014, the Company has a net operating loss carry-forward of \$618,927 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	32,759
TOTAL	<u>618,927</u>

# **MULTIPLAYER ONLINE DRAGON INC.**

(A Development Stage Company)

Notes to the Interim Financial Statements

September 30, 2014

(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.

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

**Overview**

We were incorporated in the State of Nevada on July 3, 2008. Effective November 5, 2010, we effected an 8 for 1 forward stock split, increasing the issued and outstanding shares of our common stock from 12,000,000 shares to 96,000,000 shares. Effective October 29, 2014, we effected a 1 for 10 reverse stock split, decreasing the issued and outstanding shares of our common stock from 97,000,000 to 9,700,000.

Our goal is to create, host and launch a collaborative Internet search engine. The Internet is a world-wide medium of interconnected electronic and/or computer networks. Individuals and companies have recently recognized that the communication capabilities of the Internet provide a medium for not only the promotion and communication of ideas and concepts, but also for the presentation and sale of information, goods and services. We have started to map architecture and review contracting and staffing needs. We have completed the software programming required to run the search engine and have designed a functional prototype. We plan to put this bid out to its subcontractor programmers in China and other countries and begin private online beta testing.

We are a start-up corporation and have not yet generated or realized any revenues from our business operations. As such 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.

We have been unable to raise additional funds to implement our operations, and we do not believe that we currently have sufficient resources to do so without additional funding. As a result of the current difficult economic environment and our lack of funding to implement our business plan, our Board of Directors has begun to analyze strategic alternatives available to our Company to continue as a going concern. Such alternatives include raising additional debt or equity financing or consummating a merger or acquisition with a partner that may involve a change in our business plan.

Although our Board of Directors' preference would be to obtain additional funding to implement our business plan, the Board believes that it must consider all viable strategic alternatives that are in the best interests of our shareholders. Such strategic alternatives include a merger, acquisition, share exchange, asset purchase, or similar transaction in which our present management may no longer be in control of our Company and our business operations will be replaced by that of our transaction partner. We believe we would be an attractive candidate for such a business combination due to the perceived benefits of being a publicly registered company, thereby providing a transaction partner access to the public marketplace to raise capital.

We have had preliminary discussions with other potential business combination partners, but have not signed a definitive agreement to engage in a strategic transaction as of the period covered by this Quarterly Report on Form 10-Q. Any such business combination and the selection of a partner for such a business combination involves certain risks, including analyzing and selecting a business partner that is compatible to engage in a transaction with us or has business operations that are or will prove to be profitable. In the event we select a partner for a strategic transaction and sign a definitive agreement to consummate such a transaction, we will report this event on a Current Report on Form 8-K to be filed with the Securities and Exchange Commission. If we are unable to locate a suitable business combination partner and are otherwise unable to raise additional funding, we will likely be forced to cease business operations.

**Financial Condition**

As of September 30, 2014, our total assets were \$17,910 comprised only of cash and our total liabilities were \$67,785 consisting of accounts payable and accrued liabilities.

**Results of Operations**

*For the three months ended September 30, 2014 as compared to September 30, 2013*

We have generated no revenues for the three month periods ended September 30, 2014 and September 30, 2013.

During the three months ended September 30, 2014, we had a net loss of \$15,821 versus a net loss of \$5,848 for the three months ended September 30, 2013.

Our operating expenses were \$15,821 for the three months ended September 30, 2014, compared to \$5,848, for the three months ended September 30, 2013. Our operating expenses for the three months ended September 30, 2014 consisted of general and administrative expenses, and legal expenses.

We anticipate our operating expenses will increase as we implement our business plan. The increase will be attributable to expenses to implement our business plan and the professional fees to be incurred in connection with our continuing as a reporting company under the Securities Exchange Act of 1934.

*For the six months ended September 30, 2014 as compared to September 30, 2013*

We have generated no revenues for the six month periods ended September 30, 2014 and September 30, 2013.

During the six months ended September 30, 2014, we had a net loss of \$63,275 versus a net loss of \$16,457 for the six months ended September 30, 2013.

Our operating expenses were \$63,275 for the six months ended September 30, 2014, compared to \$16,457, for the six months ended September 30, 2013. Our operating expenses for the six months ended September 30, 2014 consisted of accounting and audit expenses, general and administrative expenses, and legal expenses.

#### **Liquidity and Capital Resources**

As of September 30, 2014, our total assets were \$17,910 comprised only of cash and our total liabilities were \$67,785 consisting of accounts payable and accrued liabilities.

Net cash used in operating activities for the three months ended September 30, 2014 was \$2,417 as compared to \$18,793 for the three months ended September 30, 2013. Net cash provided by financing activities for the three months ended September 30, 2014 was \$0 as compared to \$(600) for the three months ended September 30, 2013

We have generated no revenue and therefore we may not be able to produce adequate cash flows to support our existing operations. Moreover, the historical and existing capital structure is not adequate to fund our planned growth. We intend to finance our operations in part by issuing additional common stock, warrants and through bridge financing. There can be no assurance that we will be successful in procuring the financing we are seeking. Future cash flows are subject to a number of variables, including the level of production, economic conditions and maintaining cost controls. There can be no assurance that operations and other capital resources will provide cash in sufficient amounts to maintain planned or future levels of capital expenditures.

To meet future objectives, we will need to meet revenue targets and sell additional equity and debt securities, which most likely will result in dilution to current stockholders. We may also seek additional loans where the incurrence of indebtedness would result in increased debt service obligations and could require the Company to agree to operating and financial covenants that would restrict our operations. Financing may not be available in amounts or on terms acceptable to us, if at all. Any failure by us to raise additional funds on terms favorable to us, or at all, could limit our ability to expand business operations and could harm our overall business prospects. In addition, we cannot be assured of profitability in the future.

#### **Recently Issued Accounting Pronouncements**

Certain accounting pronouncements have been issued by the Financial Accounting Standards Board (FASB) and other standard setting organizations which are not yet effective and have not yet been adopted by the Company. The impact on the Company's financial position and results of operations from adoption of these standards is not expected to be material.

#### **Off-Balance Sheet Arrangements**

We have not entered into any other financial guarantees or other commitments to guarantee the payment obligations of any third parties. We have not entered into any derivative contracts that are indexed to its shares and classified as shareholder's equity or that are not reflected in its consolidated financial statements. Furthermore, we do not have any retained or contingent interest in assets transferred to an unconsolidated entity that serves as credit, liquidity or market risk support to such entity. We do not have any variable interest in any unconsolidated entity that provides financing, liquidity, market risk or credit support to it or engages in leasing, hedging or research and development services with it.

**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.**

**Evaluation of Disclosure Controls and Procedures**

We carried out an evaluation, under the supervision and with the participation of our management, including our sole executive officer (who is our Principal Executive Officer, Principal Financial Officer and Principal Accounting Officer), of the effectiveness of the design of our disclosure controls and procedures (as defined by Exchange Act Rules 13a-15(e) or 15d-15(e)) as of September 30, 2014 pursuant to Exchange Act Rule 13a-15. Based upon that evaluation, our Principal Executive Officer and Principal Financial Officer concluded that our disclosure controls and procedures were not effective as of September 30, 2014 in ensuring that information required to be disclosed by us in reports that we file or submit under the Exchange Act is recorded, processed, summarized, and reported within the time periods specified in the Securities and Exchange Commission's (the "SEC") rules and forms. This conclusion is based on findings that constituted material weaknesses. A material weakness is a deficiency, or a combination of control deficiencies, in internal control over financial reporting such that there is a reasonable possibility that a material misstatement of the Company's interim financial statements will not be prevented or detected on a timely basis.

In performing the above-referenced assessment, management had concluded that as of September 30, 2014, there were deficiencies in the design or operation of our internal control that adversely affected our internal controls which management considers to be material weaknesses including those described below:

- i) *Lack of Formal Policies and Procedures.* The Company utilizes a third party independent contractor for the preparation of its financial statements. Although the financial statements and footnotes are reviewed by our management, we do not have a formal policy to review significant accounting transactions and the accounting treatment of such transactions. The third party independent contractor is not involved in the day to day operations of the Company and may not be provided information from management on a timely basis to allow for adequate reporting/consideration of certain transactions.
- ii) *Audit Committee and Financial Expert.* The Company does not have a formal audit committee with a financial expert, and thus the Company lacks the board oversight role within the financial reporting process.
- (iii) *Insufficient Resources.* The Company has insufficient quantity of dedicated resources and experienced personnel involved in reviewing and designing internal controls. As a result, a material misstatement of the interim and annual financial statements could occur and not be prevented or detected on a timely basis.
- (iv) *Entity Level Risk Assessment.* The Company did not perform an entity level risk assessment to evaluate the implication of relevant risks on financial reporting, including the impact of potential fraud related risks and the risks related to non-routine transactions, if any, on internal control over financial reporting. Lack of an entity-level risk assessment constituted an internal control design deficiency which resulted in more than a remote likelihood that a material error would not have been prevented or detected, and constituted a material weakness.
- (v) *Lack of Personnel with GAAP Experience.* We lack personnel with formal training to properly analyze and record complex transactions in accordance with U.S.

Our management feels the weaknesses identified above have not had any material affect on our financial results. However, we are currently reviewing our disclosure controls and procedures related to these material weaknesses and expect to implement changes in the near term, including identifying specific areas within our governance, accounting and financial reporting processes to add adequate resources to potentially mitigate these material weaknesses.

Our management will continue to monitor and evaluate the effectiveness of our internal controls and procedures and our internal controls over financial reporting on an ongoing basis and is committed to taking further action and implementing additional enhancements or improvements, as necessary and as funds allow.

Because of its inherent limitations, internal control over financial reporting may not prevent or detect misstatements. Projections of any evaluation of effectiveness to future periods are subject to the risk that controls may become inadequate because of changes in conditions, or that the degree of compliance with the policies or procedures may deteriorate. All internal control systems, no matter how well designed, have inherent limitations. Therefore, even those systems determined to be effective can provide only reasonable assurance with respect to financial statement preparation and presentation.

**Changes in Internal Control Over Financial Reporting**

There were no changes in our internal controls over financial reporting that occurred during the quarterly period ended September 30, 2014 that have materially affected, or are reasonably likely to materially affect, our internal controls over financial reporting. We believe that a control system, no matter how well designed and operated, cannot provide absolute assurance that the objectives of the control system are met, and no evaluation of controls can provide absolute assurance that all control issues and instances of fraud, if any, within any company have been detected.

**PART II - OTHER INFORMATION.**

**Item 1. Legal Proceedings.**

None.

**Item 1A. Risk Factors.**

As a smaller reporting company, we 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. Mine Safety Disclosure.**

Not applicable.

**Item 5. Other Information.**

None.

**Item 6 Exhibits**

<b>Exhibit No.</b>	<b>Description</b>
3.1(a)	Articles of Incorporation (incorporated by reference to our Registration Statement on Form S-1 originally filed on June 11, 2009).
3.1(b)	Amendment to Articles of Incorporation (incorporated by reference to our Current Report on Form 8-K filed on May 19, 2014).
3.2	Bylaws (incorporated by reference to our Registration Statement on Form S-1 originally filed on June 11, 2009).
31*	Certification of Principal Executive Officer and Principal Financial Officer pursuant to Section 302 of the Sarbanes-Oxley Act of 2002.
32*	Certification of Principal Executive Officer and Principal Financial Officer pursuant to Section 906 of the Sarbanes-Oxley Act of 2002.
101*	Interactive Data Files

\* Filed herewith.



***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 19th day of November, 2014.

**MULTIPLAYER ONLINE DRAGON, INC.**  
(the "Registrant")

BY: /s/ William Delgado  
William Delgado  
President, Secretary, Treasurer, and Director (Principal Executive Officer,  
Principal Financial Officer and Principal Accounting Officer)

**OFFICER'S CERTIFICATE  
PURSUANT TO SECTION 302**

I, William Delgado, certify that:

1. I have reviewed this Quarterly Report on Form 10-Q 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: November 19, 2014

By: /s/ William Delgado

William Delgado

President, Secretary, Treasurer, and Director (Principal Executive Officer,  
Principal Financial Officer and Principal Accounting Officer)

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**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 this Quarterly Report on Form 10-Q of Multiplayer Online Dragon, Inc. (the "Company") as filed with the Securities and Exchange Commission on the date hereof (the "Report"), the undersigned, in the capacity and on the date indicated below, hereby certifies pursuant to 18 U.S.C. Section 1350, as adopted pursuant to Section 906 of the Sarbanes-Oxley Act of 2002, that to his knowledge:

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 the Report fairly presents, in all material respects, the financial condition and results of operation of the Company.

Date: November 19, 2014

By: /s/ William Delgado

William Delgado  
President, Secretary, Treasurer, and Director (Principal Executive Officer,  
Principal Financial Officer and Principal Accounting Officer)

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