

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

FORM 10-K

ANNUAL REPORT PURSUANT TO SECTION 13 OR 15(D) OF THE SECURITIES EXCHANGE ACT OF 1934 FOR THE FISCAL YEAR ENDED MARCH 31, 2011

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)

**14205 SE 36<sup>th</sup> Street, Suite 100**

**Bellevue, WA 98006**

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

**(800) 916-1354**

(Registrant's telephone number, including area code)

Securities registered pursuant to Section 12(b) of the Act:  
**NONE**

Securities registered pursuant to section 12(g) of the Act:  
**COMMON STOCK**

Indicate by check mark if the registrant is a well-known seasoned issuer, as defined in Rule 405 of the Securities Act. YES  NO

Indicate by check mark if the registrant is required to file reports pursuant to Section 13 or Section 15(d) of the Act: YES  NO

Indicate by check mark whether the registrant (1) has filed all reports required to be filed by Section 13 or 15(d) of the Securities Exchange Act of 1934 during the preceding 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 past 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 (§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 if disclosure of delinquent filers pursuant to Item 405 of Regulation S-K (§229.405 of this chapter) is not contained herein, and will not be contained, to the best of registrant's knowledge, in definitive proxy or information statements incorporated by reference in Part III of this Form 10-K or any amendment to this Form 10-K.

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" and "smaller reporting company" in Rule 12b-2 of the Exchange Act.

**Large Accelerated Filer**

**Accelerated Filer**

**Non-accelerated Filer**

**Smaller Reporting Company**

(Do not check if a smaller reporting company)

Indicate by check mark whether the registrant is a shell company (as defined in Rule 12b-2 of the Act). YES  NO

State the aggregate market value of the voting and non-voting common equity held by non-affiliates computed by reference to the price at which the common equity was sold, or the average bid and asked price of such common equity, as of **March 31, 2011: \$0.**

**As of July 14, 2011, 97,000,000** shares of the registrant's common stock were outstanding.

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## ***PART I***

### **ITEM 1. BUSINESS.**

#### **General**

We were incorporated in the State of Nevada on July 3, 2008. We maintain our statutory registered agent's office at The Corporation Trust Company of Nevada, 6100 Neil Road, Suite 500, Reno, Nevada 89511 and our business office is located at 14205 SE 36<sup>th</sup> Street, Suite 100, Bellevue, Washington 98006. This is our mailing address as well. Our telephone number is (800) 916-1354. This is Mr. Brenner's office. We use this space on a rent free basis.

We have no revenues, have achieved losses since inception, have no operations, have been issued a going concern opinion and rely upon the sale of our securities and loans from our officers and directors to fund operations.

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 do not intend to engage in a merger or acquisition. Further, we do not intend to enter into a business combination, change of control or similar transaction.

#### **Collaborative Search Engine Description**

A collaborative search engine uses inputs from other users to assist people to find resources on the Internet. Management believes it performs some unique functions that are not currently available on other search engine. The search engine will have a software code contained within in a host platform. The code may be centralized or spread over a network, depending on the design finally chosen. The search engine will be designed as a device to include:

- \* Advanced Search Functionality - enables users to construct more complex queries, for example by using Boolean logic or restricting results to languages, countries or web sites.
- \* Spell Checker - suggests alternate search terms when a search appears to contain misspellings or typing errors.
- \* Web Page Translation - automatically translates web pages published in French, German, Italian, Portuguese and Spanish into English, or vice versa.
- \* Stock Quotes - provides links to stock and mutual fund information.
- \* Street Maps - provides links to street maps and directions.
- \* Calculator - solves math problems involving basic arithmetic, complicated math or physical constants and converts between units of measure.

- \* Definitions - provides definitions for words or phrases based on content we have indexed.
- \* PhoneBook - provides U.S. street addresses and phone numbers for U.S. businesses and residences.
- \* Search by Number - enables people to conduct quick searches by entering FedEx, UPS and USPS package tracking numbers, vehicle ID numbers, product codes, telephone area codes, patent numbers, FAA airplane registration numbers and FCC equipment ID numbers.
- \* Travel Information - enables people to check the status of U.S. airline flights and see delays and weather conditions at U.S. airports.
- \* Cached Links - provides snapshots of web pages taken when the pages were indexed, enabling web users to view web pages that are no longer available.

We intend to sell space for advertising on the search engine website. The fee for the space will be determined as soon as the search engine is activated. Based upon demand, we will adjust our prices accordingly.

### **Development**

The search engine and flowcharts of the software programming were designed in Dalian, China. We intend to write code for the search engine in Asia where the cost is less than in the United States or China. We believe there are a number of software companies who are capable of producing the code for the search engine.

### **Distribution**

We intend to distribute the search engine on our website over the Internet.

### **Intellectual Property**

We intend to rely on a combination of patent, trademark, copyright and trade secret laws in the U.S. and other jurisdictions as well as confidentiality procedures and contractual provisions to protect our proprietary technology. We also intend to enter into confidentiality and invention assignment agreements with our future employees and consultants and confidentiality agreements with other third parties, and we intend to rigorously control access to proprietary technology.

Circumstances outside our control could pose a threat to our intellectual property rights. For example, effective intellectual property protection may not be available in every country in which our products and services are distributed. Also, the efforts we have taken to protect our proprietary rights may not be sufficient or effective. Any significant impairment of our intellectual property rights could harm our business or our ability to compete. Also, protecting our intellectual property rights is costly and time consuming. Any increase in the unauthorized use of our intellectual property could make it more expensive to do business and harm our operating results.

Companies in the Internet, technology and media industries own large numbers of patents, copyrights and trademarks and frequently enter into litigation based on allegations of infringement or other violations of intellectual property rights. Also, we will face increasing competition and the possibility of intellectual property claims. Our technologies may not be able to withstand any third-party claims or rights against their use.

### **Website**

We intend to hire a designer to develop our website. We believe the cost will be between \$500 and \$5,000 depending on the sophistication thereof. We have not selected a designer as of the date hereof and will not do so until we complete this public offering.

We intend to sell advertising on our website and process orders by credit card payments thereon. To ensure the security of transactions occurring over the Internet, U.S. federal regulations require that any computer software used within the United States contain a 128-bit encoding encryption, while any computer software exported to a foreign country contain a 40-bit encoding encryption. There is uncertainty as to whether the 128-bit encoding encryption required by the U.S. is sufficient security for transactions occurring over the Internet. Accordingly, there is a danger that any financial (credit card) transaction via the Internet will not be a secure transaction. Accordingly, risks such as the loss of data or loss of service on the Internet from technical failure or criminal acts are now being considered in the system specifications and in the security precautions in the development of the website. There is no assurance that such security precautions will be successful.

Other than investigating potential technologies in support of our business purpose, we have had no material business operations since inception on July 3, 2008. At present, we have yet to acquire or develop the necessary technology assets in support of our business purpose to become an Internet-based business.

### **Revenues**

We will generate all of our revenues from advertising. Our potential advertisers will be able terminate their contracts with us at any time. Advertisers will not continue to do business with us if their investment in advertising with us does not generate sales leads, and ultimately customers, or if we do not deliver their advertisements in an appropriate and effective manner. If we are unable to remain competitive and provide value to our advertisers, they may stop placing ads with us, which would negatively affect our revenues and business.

Our target market for advertising will be corporations, worldwide, that seek to promote their products and services in the People's Republic of China. We believe that citizens of the People's Republic of China will use our search engine since we intend to cater it to their social conditions.

### **Convenient Search Experience**

Current Internet search technology gives rise to many erroneous and irrelevant results, much resources and efforts have been spent to refine the user experience. It is our opinion that our system will use user inputs in real time to increase search power. Additionally, the advertising sold on search sites have a very low click through rate and low conversion rate after the advertising link is clicked. Additional knowledge factors aimed at increasing relevance of search results will also increase value for advertisers to reach their intended audience.

## **Customer Service**

We intend to provide a customer service department via email where users can resolve questions about the use of our search engine.

## **Downloading the system**

The user will be able to download the system and install it as an add-on to Internet browser software. There are several types of browsers, and several versions of each type. This may require additional coding for each specific type and version.

## **Competition**

We will face formidable competition in every aspect of our business, and particularly from other companies that seek to connect people with information on the web and provide them with relevant advertising.

We will also face competition from other web search providers, including companies that are not yet known to us. We compete with Internet advertising companies, particularly in the areas of pay-for-performance and keyword-targeted Internet advertising. We may compete with companies that sell products and services online because these companies, like us, are trying to attract users to their web sites to search for information about products and services. In addition to Internet companies, we face competition from companies that offer traditional media advertising opportunities.

We will compete to attract and retain relationships with users, advertisers and web sites. The bases on which we compete differ among the groups.

- \* *Users.* We will compete to attract and retain users of our search and communication products and services. Most of the services we will offer to users are free, so we do not compete on price. Instead, we compete in this area on the basis of the relevance and usefulness of our search results and the features, availability and ease of use of our products and services.
- \* *Advertisers.* We will compete to attract and retain advertisers. We will compete in this area principally on the basis of the return on investment realized by advertisers using our AdWords program. We will also compete based on the quality of customer service and features.
- \* *Web sites.* We compete to attract and retain web sites.

We believe that we will be able to compete favorably on the factors described above. However, our industry is evolving rapidly and is becoming increasingly competitive.

## **Marketing**

We intend to market our search engine on our website, advertising and through traditional sources such as magazines, newspapers and flyers/mailers in the United States, provided we have available advertising dollars. We may utilize inbound links that connect directly to our website from other sites. Potential customers can simply click on these links to become connected to our website from community and affinity sites.

## **Insurance**

We do not maintain any insurance and do not intend to maintain insurance in the future. Because we do not have any insurance, if we are made a party of a products liability action, we may not have sufficient funds to defend the litigation. If that occurs, a judgment could be rendered against us, which could cause us to cease operations.

## **Government Regulation**

We are subject to a number of foreign and domestic laws that affect companies conducting business on the Internet. In addition, because of the increasing popularity of the Internet and the growth of online services, laws relating to user privacy, freedom of expression, content, advertising, information security and intellectual property rights are being debated and considered for adoption by many countries throughout the world.

In the U.S., laws relating to the liability of providers of online services for activities of their users are currently being tested by a number of claims, which include actions for defamation, libel, invasion of privacy and other data protection claims, tort, unlawful activity, copyright or trademark infringement, or other theories based on the nature and content of the materials searched and the ads posted or the content generated by users. In addition, several other federal laws could have an impact on our business. For example, the Digital Millennium Copyright Act has provisions that limit, but do not eliminate, our liability for listing or linking to third-party web sites that include materials that infringe copyrights or other rights, so long as we comply with the statutory requirements of this act. The Children's Online Protection Act and the Children's Online Privacy Protection Act restrict the distribution of materials considered harmful to children and impose additional restrictions on the ability of online services to collect information from minors. In addition, the Protection of Children from Sexual Predators Act of 1998 requires online service providers to report evidence of violations of federal child pornography laws under certain circumstances.

In addition, the application of existing laws regulating or requiring licenses for certain businesses of our advertisers, including, for example, distribution of pharmaceuticals, adult content, financial services, alcohol or firearms, can be unclear. Existing or new legislation could expose us to substantial liability and restrict our ability to deliver services to our users.

We are also subject to international laws associated with data protection in Europe and elsewhere and the interpretation and application of data protection laws is still uncertain and in flux. In addition, because our services are accessible worldwide, foreign jurisdictions may claim that we are required to comply with their laws.

We are not currently subject to direct federal, state or local regulation other than regulations applicable to businesses generally or directly applicable to electronic commerce or electronic devices generally. However, the Internet is increasingly popular. As a result, it is possible that a number of laws and regulations may be adopted with respect to the Internet. These laws may cover issues such as user privacy, freedom of expression, pricing, content and quality of products and services, taxation, advertising, intellectual property rights and information security. Furthermore, the growth of electronic commerce may prompt calls for more stringent consumer protection laws. Several states have proposed legislation to limit the uses of personal user information gathered online or require online services to establish privacy policies. The Federal Trade Commission has also initiated action against at least one

online service regarding the manner in which personal information is collected from users and provided to third parties. We will not provide personal information regarding our users to third parties. However, the adoption of such consumer protection laws could create uncertainty in Web usage and reduce the demand for our products.

We are not certain how business may be affected by the application of existing laws governing issues such as property ownership, copyrights, encryption and other intellectual property issues, and import and export matters. The vast majority of such laws were adopted prior to the advent of the Internet. As a result, they do not contemplate or address the unique issues of the Internet and related technologies. Changes in laws intended to address such issues could create uncertainty in the Internet market place. Such uncertainty could reduce demand for services or increase the cost of doing business as a result of litigation costs or increased service delivery costs. In addition, because our services are available over the Internet in multiple states and foreign countries, other jurisdictions may claim that we are required to qualify to do business in each such state or foreign country. We are qualified to do business only in Nevada and will be qualified to do business in the People's Republic of China after we complete our public offering. Our failure to qualify in a jurisdiction where it is required to do so could subject it to taxes and penalties. It could also hamper our ability to enforce contracts in such jurisdictions. The application of laws or regulations from jurisdictions whose laws currently apply to our business could have a material adverse affect on our business, results of operations and financial condition.

In Nevada, we are required to pay an annual fee to the Nevada Secretary of State of \$165.00. Nevada has no corporate income taxes. That is why it is so attractive to do business there.

Other than the foregoing, no governmental approval is needed for the release of our search engine in the United States or the State of Nevada.

In China, we are required to register as a private enterprise. A private enterprise is one which is privately funded, that is not state funded. We intend to so register as soon as we complete our public offering. The registration fee is 0.1% of our capital or \$0.01; however, there is a minimum fee of 50 RMB. We will pay the minimum fee upon completion of our public offering. In addition, we will pay a business tax of 3% of our net revenues. Business tax rates in China are at a flat rate, but vary based upon the business. While we pay 3%, entertainment companies pay 15%.

It is very important to remember in China that rules and regulations are conditioned upon satisfaction of Chinese "social interests". This allows for a subjective determination by the government when issuing licenses. We intend to seek our license after we complete our public offering and are in a position to begin operations. If we are unable to raise the minimum amount in this offering, we will not seek the license.

The majority of our revenues will be settled in RMB and, any future restrictions on currency exchanges may limit our ability to use revenue generated in RMB to fund any future business activities outside China or to make dividend or other payments in U.S. dollars. Although the Chinese government introduced regulations in 1996 to allow greater convertibility of the RMB for current account transactions, significant restrictions still remain, including primarily the restriction that foreign-invested enterprises may only buy, sell or remit foreign currencies after providing valid commercial documents, at those banks in China authorized to conduct foreign exchange business. In addition, conversion of RMB for capital account items, including direct investment and loans, is subject to governmental approval in China, and companies are required to open and maintain separate foreign exchange accounts for capital account items. We cannot be certain that the Chinese regulatory authorities will not impose more stringent restrictions on the convertibility of the RMB.

The Chinese legal system is a civil law system based on written statutes. Unlike common law systems, it is a system in which precedents set in earlier legal cases are not generally used. The Chinese laws, regulations and legal requirements are relatively recent and are evolving rapidly, and their interpretation and enforcement involve uncertainties. Because of the legal uncertainties and because the majority of our assets may be located in the People's Republic of China (the "PRC"), it may be extremely difficult to access those assets to satisfy an award entered against us in United States court. Moreover, PRC does not have treaties with the United States providing for the reciprocal recognition and enforcement of judgments of courts. Further, in considering whether to enforce a foreign judgment in China, the court considers whether the judgment violates basic principles of the law of the PRC; its social interests; and ascertains that foreign judgment has validity. If the court is not satisfied with the foregoing, the matter is referred back to the jurisdiction that rendered the judgment. The cost and likelihood of successfully enforcing a U.S. judgment in China is, in our opinion, remote at best.

### **Employees; Identification of Certain Significant Employees**

We are a development stage company and currently have no employees, other than our officers and directors. We intend to hire additional employees on an as needed basis.

### **Offices**

Our business office is located at 14205 SE 36<sup>th</sup> Street, Suite 100, Bellevue, Washington 98006. This is our mailing address as well. Our telephone number is (800) 916-1354. This is Mr. Brenner's office. We use this space on a rent free basis.

### **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 current (since December 21, 2010) Chief Executive Officer.

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 March 31, 2011) 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 Company capital stock 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 is to be terminated immediately.

The precise timing of when the \$10,000,000 Expenditures will occur is not specified in the Agreement. However, the Company has informally agreed to periodically reimburse Webprizm for that entity's actual research and development costs incurred by it. 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 has expensed the \$328,997 as "Research and Development" in the Statement of Operations during the three months ended December 31, 2010.

**ITEM 1A. RISK FACTORS.**

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

**ITEM 1B. UNRESOLVED STAFF COMMENTS.**

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

**ITEM 2. PROPERTIES.**

None.

**ITEM 3. LEGAL PROCEEDINGS.**

We are not presently a party to any litigation.

***PART II***

**ITEM 5. MARKET FOR THE REGISTRANT'S COMMON EQUITY, RELATED STOCKHOLDER MATTERS AND ISSUER PURCHASES OF EQUITY SECURITIES**

There is no public trading market for our common stock. There are no outstanding options or warrants to purchase, or securities convertible into, our common stock.

**Holders**

There are 38 holders of record for our common stock. There are a total of 97,000,000 shares of common stock outstanding.

**Dividends**

We have not declared any cash dividends, nor do we intend to do so. We are not subject to any legal restrictions respecting the payment of dividends, except that they may not be paid to render us insolvent. Dividend policy will be based on our cash resources and needs and it is anticipated that all available cash will be needed for our operations in the foreseeable future.

### Section 15(g) of the Securities Exchange Act of 1934

Our shares are covered by section 15(g) of the Securities Exchange Act of 1934, as amended that imposes additional sales practice requirements on broker/dealers who sell such securities to persons other than established customers and accredited investors (generally institutions with assets in excess of \$5,000,000 or individuals with net worth in excess of \$1,000,000 or annual income exceeding \$200,000 or \$300,000 jointly with their spouses). For transactions covered by the Rule, the broker/dealer must make a special suitability determination for the purchase and have received the purchaser's written agreement to the transaction prior to the sale. Consequently, the Rule may affect the ability of broker/dealers to sell our securities and also may affect your ability to sell your shares in the secondary market.

Section 15(g) also imposes additional sales practice requirements on broker/dealers who sell penny securities. These rules require a one page summary of certain essential items. The items include the risk of investing in penny stocks in both public offerings and secondary marketing; terms important to in understanding of the function of the penny stock market, such as bid and offer quotes, a dealers spread and broker/dealer compensation; the broker/dealer compensation, the broker/dealers' duties to its customers, including the disclosures required by any other penny stock disclosure rules; the customers' rights and remedies in cases of fraud in penny stock transactions; and, FINRA's toll free telephone number and the central number of the North American Administrators Association, for information on the disciplinary history of broker/dealers and their associated persons.

### Securities Authorized for Issuance Under Equity Compensation Plans

We have no equity compensation plans and accordingly we have no shares authorized for issuance under an equity compensation plan.

### Status of Our Public Offering

On September 30, 2009, our Form S-1 registration statement (SEC file no. 333-159896) was declared effective by the SEC. Pursuant to the S-1, we offered 8,000,000 post-split shares minimum, 16,000,000 post-split shares maximum at an offering price of \$0.00625 per share (offering price of \$0.05 adjusted for the 8:1 stock split) in a direct public offering, without any involvement of underwriters or broker-dealers. From December 2009 to February 2010, we sold 16,000,000 post-split shares of our common stock at an offering price of \$0.00625 per share (offering price of \$0.05 adjusted for the 8:1 stock split) and raised \$100,000. Since then, we have used the proceeds as follows:

Consulting Services	\$	1,120
Design and Engineering	\$	0
Market Feasibility	\$	0
Prototype development	\$	0
Foreign Legal	\$	11,278
Telephone	\$	0
Transfer agent	\$	14,276
Accounting	\$	5,429
Office Equipment	\$	187
<b>TOTAL</b>	<b>\$</b>	<b><u>32,290</u></b>

**ITEM 6. SELECTED FINANCIAL DATA.**

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

**ITEM 7. MANAGEMENT'S DISCUSSION AND ANALYSIS OF FINANCIAL CONDITION AND RESULTS OF OPERATION.**

This section of this annual 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.

We are not going to buy or sell any plant or significant equipment during the next twelve months. We believe we can satisfy our cash requirements during the next 12 months. We do not expect to purchase or sell plant or significant equipment. Further we do not expect significant changes in the number of employees.

**Results of Operations**

On March 1, 2009, we sold 80,000,000 post-split restricted shares of common stock to Yuan Kun Deng, our 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.

We have completed the software programming to run the search engine and designed the functional prototype. We plan to put this bid out to its subcontractor programmers in China and other countries and begin private online beta testing.

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.

## **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 current (since December 21, 2010) Chief Executive Officer.

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 March 31, 2011) 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 Company capital stock 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 is to be terminated immediately.

The precise timing of when the \$10,000,000 Expenditures will occur is not specified in the Agreement. However, the Company has informally agreed to periodically reimburse Webprizm for that entity's actual research and development costs incurred by it. 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 has expensed the \$328,997 as "Research and Development" in the Statement of Operations during the three months ended December 31, 2010.

## **Milestones**

Our specific goal is to begin developmental components of our business plan including developing our website, developing software, designing and implementing and marketing the collaborative social search engine. We intend to accomplish the foregoing through the following milestones:

1. Begin limited online “locked” beta testing. Completion date is estimated by October 2010. Finalize any changes in the design and public launch. Completion date is estimated by December 2010. This is complete. Second stage beta testing to Users and Advertisers is underway and is estimated to complete September 2011.
2. Our marketing program will include our website promotion and personal selling. Our president, Mr. Brenner, will do personal selling initially and may hire contractors and agencies skilled in relevant marketing. He will be responsible for all phases of our operations. We have budgeted between \$25,000 and \$55,000 for marketing. Marketing will commence as soon as our beta testing is completed.

3. Within 6 months from the initiation of our marketing program, we believe that we will begin generating fees from the sale of advertising on our system.

In summary, we should be generating fees from the sale of advertising within 10 months from the date of this report.

### **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 post-split restricted shares of common stock to Yuan Kun Deng, our Board Chairman, in consideration of \$10,000.

Our current cash will allow us to maintain our non-operational status until our public offering is completed. If we do not sell the minimum number of shares, all money raised in the offering will be returned to subscribers and we will cease operations. If we raise the minimum amount in our public offering, it will allow us to operate for twelve months from the date we complete our public offering. While our officers and directors are committed to our project and have expressed a willingness to advance additional sums of money to achieve our plan of operation, they are not legally obligated to do so and if we need money and they do not advance the money, there is nothing we can do to force them to advance the funds. At the present time, we have not made any arrangements to raise additional cash other than our public offering. If we need additional cash and can't raise it we will either have to suspend operations until we do raise the cash, or cease operations entirely. Other than as described in this paragraph, we have no other financing plans.

As of March 31, 2011, our total assets were \$206,627 comprised only of cash and our total liabilities were \$53,946.

### **ITEM 7A. QUANTITATIVE AND QUALITATIVE DISCLOSURES ABOUT MARKET RISK.**

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

ITEM 8. FINANCIAL STATEMENTS AND SUPPLEMENTARY DATA.

**MULTIPLAYER ONLINE DRAGON INC.**  
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## REPORT OF INDEPENDENT REGISTERED PUBLIC ACCOUNTING FIRM

To the Board of Directors and Stockholders of Multiplayer Online Dragon, Inc.

I have audited the accompanying balance sheets of Multiplayer Online Dragon, Inc. (the "Company"), a development stage company, as of March 31, 2011 and 2010, and the related statements of operations, stockholders' equity, and cash flows for the years ended March 31, 2011 and 2010, and for the period July 3, 2008 (inception) to March 31, 2011. These financial statements are the responsibility of the Company's management. My responsibility is to express an opinion on these financial statements based on my audits.

I conducted my audits in accordance with the standards of the Public Company Accounting Oversight Board (United States). Those standards require that I plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. I believe that my audits provide a reasonable basis for my opinion.

In my opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Multiplayer Online Dragon, Inc., a development stage company, as of March 31, 2011 and 2010, and the results of its operations and cash flows for the years ended March 31, 2011 and 2010, and for the period July 3, 2008 (inception) to March 31, 2011 in conformity with accounting principles generally accepted in the United States.

The accompanying financial statements referred to above have been prepared assuming that the Company will continue as a going concern. As discussed in Note 1 to the financial statements, the Company's present financial situation raises substantial doubt about its ability to continue as a going concern. Management's plans in regard to this matter are also described in Note 1. The financial statements do not include any adjustments that might result from the outcome of this uncertainty.

/s/ MICHAEL T. STUDER, CPA, P.C.  
Michael T. Studer, CPA, P.C.

Freeport, New York  
July 14, 2011

**Multiplayer Online Dragon, Inc.**  
**(A Development Stage Company)**  
**Balance Sheets**  
**(Expressed in US Dollars)**

	March 31, 2011	March 31, 2010
<b>ASSETS</b>		
<b>Current Assets</b>		
Cash	\$ 191,627	\$ 97,449
<b>Total Current Assets</b>	191,627	-
Deferred offering costs	15,000	-
<b>Total Assets</b>	\$ 206,627	\$ -

<b>LIABILITIES AND STOCKHOLDERS' EQUITY</b>		
<b>Current Liabilities</b>		
Accounts payable and accrued liabilities	\$ 8,120	\$ 27,600
Due to administrative services company	15,000	-
Due to related party	30,826	27,426
<b>Total current liabilities</b>	53,946	55,026
<b>Stockholders' Equity</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:		
97,000,000 and 96,000,000 shares	9,700	9,600
Additional paid-in capital	600,300	100,400
Deficit accumulated during the development stage	(457,319)	(67,577)
<b>Total stockholders' equity</b>	152,681	42,423
<b>Total Liabilities and Stockholders' Equity</b>	\$ 206,627	\$ 97,449

See notes to financial statements.

**Multiplayer Online Dragon, Inc.**  
**(A Development Stage Company)**  
**Statements of Operations**  
**(Expressed in US Dollars)**

	Year ended March 31, 2011	Year ended March 31, 2010	Period from July 3, 2008 (Inception) to March 31, 2011
<b>Revenue</b>			
Revenue	\$ -	\$ -	-
<b>Total Revenue</b>			
<b>Expenses</b>			
Research and development costs of Webprizm.com reimbursed or reimbursable by the Company In Connection with Joint Venture (Note 3)	328,997	-	328,997
General and administrative	60,745	59,039	128,322
<b>Total Costs and Expenses</b>	<b>389,742</b>	<b>59,039</b>	<b>457,319</b>
<b>Net Loss</b>	<b>\$ (389,742)</b>	<b>\$ (59,039)</b>	<b>(457,319)</b>
<b>Net Loss per share</b>			
Basic and diluted	\$ (0.00)	\$ (0.00)	
<b>Number of common shares used to compute net loss per share</b>			
Basic and Diluted	96,246,595	83,749,560	

See notes to financial statements.

**Multiplayer Online Dragon, Inc.**  
**(A Development Stage Company)**  
**Statements of Stockholders' Equity**  
**For the period July 3, 2008 (inception) to March 31, 2011**  
**(Expressed in US Dollars)**

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	Common Stock, \$0.0001 Par Value		Additional Paid-in Capital	Deficit Accumulated During the Development Stage	Total Stockholders' Equity
	Shares	Amount			
Balance, July 3, 2008 (Inception)					
Shares sold at \$0.000125 per share on March 1, 2009	80,000,000	8,000	2,000	-	10,000
Net loss for the period July 3, 2008 (Inception) to March 31, 2009	-	-	-	(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 2010 and February 2010 at \$0.00625 per share	16,000,000	1,600	98,400	-	100,000
Net loss for year ended March 31, 2010	-	-	-	(59,039)	(59,039)
Balance, March 31, 2010	96,000,000	9,600	100,400	(67,577)	42,423
Common stock sold in December 2010 at \$0.50 per share	1,000,000	100	499,900	-	500,000
Net loss for year ended March 31, 2010	-	-	-	(389,742)	(389,742)
Balance, March 31, 2011	97,000,000	9,700	600,300	(457,319)	152,681

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See notes to financial statements.

**Multiplayer Online Dragon, Inc.**  
**(A Development Stage Company)**  
**Statements of Cash Flows**  
**(Expressed in US Dollars)**

	Year ended March 31, 2011	Year ended March 31, 2010	Period from July 3, 2008 (Inception) to March 31, 2011
<b>Cash Flows from Operating Activities</b>			
Net income (loss)	\$ (389,742)	\$ (59,039)	\$ (457,319)
Changes in operating assets and liabilities			
Accounts payable and accrued liabilities	(19,480)	19,800	8,120
<b>Net cash provided by (used for) operating activities</b>	<b>(409,222)</b>	<b>(39,239)</b>	<b>(449,199)</b>
<b>Cash Flows from Financing Activities</b>			
Loans from related party	3,400	26,826	30,826
Proceeds from sales of common stock	500,000	100,000	610,000
<b>Net cash provided by (used for) financing activities</b>	<b>503,400</b>	<b>126,826</b>	<b>640,826</b>
<b>Increase (decrease) in cash</b>	<b>94,178</b>	<b>87,587</b>	<b>191,627</b>
<b>Cash, beginning of period</b>	<b>97,449</b>	<b>9,862</b>	<b>-</b>
<b>Cash, end of period</b>	<b>\$ 191,627</b>	<b>\$ 97,449</b>	<b>\$ 191,627</b>
<b>Supplemental disclosures of cash flow information:</b>			
Interest paid	\$ -	\$ -	\$ -
Income taxes paid	\$ -	\$ -	\$ -
<b>Non-cash Financing Activity:</b>			
Payment of retainer to law firm by administrative services company	\$ 15,000	\$ -	\$ 15,000

See notes to financial statements.

# **MULTIPLAYER ONLINE DRAGON, INC.**

**(A DEVELOPMENT STAGE COMPANY)**

NOTES TO FINANCIAL STATEMENTS

March 31, 2011

(Expressed in US Dollars)

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## **1. OPERATIONS**

### Organization

Multiplayer Online Dragon, Inc. (the “company”) was incorporated in the State of Nevada on July 3, 2008. The principal activity of the Company is planned to be designing, hosting, and marketing collaborative internet search communications systems. The Company has its executive office in The People’s Republic of China.

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.

The Company is considered a development stage company as defined in Accounting Standards Codification (“ASC”) 915, “Development Stage Entities”.

### Going Concern

The accompanying 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 \$457,319 for the period from July 3, 2008 (inception) to March 31, 2011. While the Company had working capital and stockholders’ equity of \$152,681 at March 31, 2011, as discussed in Note 3, the Company is committed to incurring substantive Research and Development expenses in a software development joint venture. 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 (see Note 4), 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.

## **2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

The financial statements of the Company have been prepared in accordance with accounting principles generally accepted in the United States of America.

### a) Cash

Cash consists of cash on deposit with a high quality major financial institution.

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# **MULTIPLAYER ONLINE DRAGON, INC.**

**(A DEVELOPMENT STAGE COMPANY)**

NOTES TO FINANCIAL STATEMENTS

March 31, 2011

(Expressed in US Dollars)

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b) Use of Estimates and Assumptions

The preparation of financial statements in conformity with United States generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

c) Financial Instruments

The carrying values of the Company's financial instruments, consisting of cash, accounts payable and accrued liabilities, and due to related party, approximate their fair value because of the short maturity of these instruments. The Company's operations are outside the United States and some of its assets and liabilities may from time to time have exposure to market risks from changes in foreign currency rates. The Company's financial risk is the risk that arises from fluctuations in foreign exchange rates and the degree of volatility of these rates. Currently, the Company does not use derivative instruments to reduce its exposure to foreign currency risk.

d) Income Taxes

The Company uses the asset and liability method of accounting for income taxes in accordance with ASC 740, "Income Taxes". This standard requires the use of an asset and liability approach for financial accounting and reporting on income taxes. If it is more likely than not that some portion or all of a deferred tax asset will not be realized, a valuation allowance is recognized.

e) Foreign Currency Translation

The Company's reporting and functional currency is the U.S. dollar. Non-U.S. dollar transactions are translated at the exchange rate prevailing at the time of the transaction. Non-U.S. dollar monetary assets and liabilities are translated at period-end exchange rates and exchange gains and losses are reflected in operations.

f) Basic and Diluted Net Loss per Share

The Company reports loss per share in accordance with ASC 260, "Earnings per Share". Basic loss per share is computed using the weighted average number of shares of common stock outstanding during the period. Diluted loss per share is computed using the weighted average number of shares of common stock and potentially dilutive securities outstanding during the period (none for the periods presented). The Company has no stock option plan and has not issued any warrants or other potentially dilutive securities.

g) Deferred Offering Costs

Deferred offering costs represent legal fees incurred in connection with the preparation of a Form S-1 registration statement relating to a planned public offering of shares of our common stock. If the offering is successful, the costs will be charged to additional paid-in capital. If the offering is unsuccessful, the costs will be expensed.

# **MULTIPLAYER ONLINE DRAGON, INC.**

**(A DEVELOPMENT STAGE COMPANY)**

NOTES TO FINANCIAL STATEMENTS

March 31, 2011

(Expressed in US Dollars)

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## h) Recently Issued Accounting Pronouncements

Certain accounting pronouncements have been issued by the 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.

### **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 current (since December 21, 2010) Chief Executive Officer.

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 March 31, 2011) 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 Company capital stock 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 is to be terminated immediately.

The precise timing of when the \$10,000,000 Expenditures will occur is not specified in the Agreement. However, the Company has informally agreed to periodically reimburse Webprizm for that entity's actual research and development costs incurred by it. 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 has expensed the \$328,997 as "Research and Development" in the Statement of Operations during the three months ended December 31, 2010.

### **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 (see Note 8). The \$15,000 advance due Magnus does not bear interest and is due on demand.

# MULTIPLAYER ONLINE DRAGON, INC.

(A DEVELOPMENT STAGE COMPANY)

NOTES TO FINANCIAL STATEMENTS

March 31, 2011

(Expressed in US Dollars)

## 5. DUE TO RELATED PARTY

At March 31, 2011, the Company is indebted to the Chairman of the Company for cash advances of \$30,826. The amount is unsecured, non-interest bearing and has no specific terms of repayment.

## 6. COMMON STOCK

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.

On March 1, 2009, the Company sold 80,000,000 shares of common stock to its president and director at a price of \$0.000125 per share for cash proceeds of \$10,000.

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.

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 chairman and 300,000 shares to a foreign corporation affiliated with the Brenner Family Holding Corp.) at a price of \$0.50 per share for cash proceeds of \$500,000.

The Company has no stock option plan and has not issued any warrants or other potentially dilutive securities.

## 7. INCOME TAXES

Potential benefits of income tax losses are not recognized in the accounts until realization is more likely than not. At March 31, 2011, the Company has a net operating loss carryforward of \$457,319, which expires \$8,538 in 2029, \$59,039 in 2030, and \$389,942 in 2031. 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:

	March 31, 2011	March 31, 2010
Net operating loss carryforward	\$ 160,062	\$ 23,652
Valuation allowance	(160,062)	(23,652)
Net deferred tax assets	<u>\$ -</u>	<u>\$ -</u>

# MULTIPLAYER ONLINE DRAGON, INC.

(A DEVELOPMENT STAGE COMPANY)

NOTES TO FINANCIAL STATEMENTS

March 31, 2011

(Expressed in US Dollars)

For the years ended March 31, 2011 and 2010 and for the period July 3, 2008 (inception) to March 31, 2011, a reconciliation of the statutory tax rate to the effective tax rate follows:

Statutory tax rate	35%
Increase in valuation allowance	(35%)
Effective tax rate	0%

## 8. COMMITMENTS AND CONTINGENCIES

### Joint Venture Agreement

As more fully discussed in Notes 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.

### Planned Public Offering

On March 24, 2011, the Company executed an engagement letter agreement with its law firm to prepare and file a Form S-1 registration statement with the SEC in connection with the Company's planned public offering of up to 3,000,000 shares of its common stock at a price of \$0.50 per share. The agreement provides for total payments of \$25,000 to the law firm, \$15,000 upon execution of the agreement (\$15,000 was paid March 25, 2011; see Note 4) and the balance when the Form S-1 registration statement is declared effective by the SEC.

**ITEM 9. CHANGES IN AND DISAGREEMENTS WITH ACCOUNTANTS ON ACCOUNTING AND FINANCIAL DISCLOSURE.**

There have been no disagreements on accounting and financial disclosures from the inception of our company through the date of this Form 10-K. Our financial statements for the period from inception to March 31, 2011, included in this report have been audited by Michael T. Studer CPA PC, as set forth in this annual report.

**ITEM 9A. CONTROLS AND PROCEDURES.**

*Evaluation of Disclosure Controls and Procedures*

We maintain “disclosure controls and procedures,” as such term is defined in Rule 13a-15(e) under the Securities Exchange Act of 1934 (the “Exchange Act”), that are designed to ensure that information required to be disclosed in our Exchange Act reports is recorded, processed, summarized and reported within the time periods specified in the Securities and Exchange Commission rules and forms, and that such information is accumulated and communicated to our management, including our Chief Executive Officer and Chief Financial Officer, as appropriate, to allow timely decisions regarding required disclosure. We conducted an evaluation (the “Evaluation”), under the supervision and with the participation of our Chief Executive Officer (“CEO”) and Chief Financial Officer (“CFO”), of the effectiveness of the design and operation of our disclosure controls and procedures (“Disclosure Controls”) as of the end of the period covered by this report pursuant to Rule 13a-15 of the Exchange Act. Based on this Evaluation, our CEO and CFO concluded that our Disclosure Controls were effective as of the end of the period covered by this report.

*Limitations on the Effectiveness of Controls*

Our management, including our CEO and CFO, does not expect that our Disclosure Controls and internal controls will prevent all errors and all fraud. A control system, no matter how well conceived and operated, can provide only reasonable, not absolute, assurance that the objectives of the control system are met. Further, the design of a control system must reflect the fact that there are resource constraints, and the benefits of controls must be considered relative to their costs. Because of the inherent limitations in all control systems, no evaluation of controls can provide absolute assurance that all control issues and instances of fraud, if any, within the Company have been detected. These inherent limitations include the realities that judgments in decision-making can be faulty, and that breakdowns can occur because of a simple error or mistake. Additionally, controls can be circumvented by the individual acts of some persons, by collusion of two or more people, or by management or board override of the control.

The design of any system of controls also is based in part upon certain assumptions about the likelihood of future events, and there can be no assurance that any design will succeed in achieving its stated goals under all potential future conditions; over time, controls may become inadequate because of changes in conditions, or the degree of compliance with the policies or procedures may deteriorate. Because of the inherent limitations in a cost-effective control system, misstatements due to error or fraud may occur and not be detected.

### ***CEO and CFO Certifications***

Appearing immediately following the Signatures section of this report there are Certifications of the CEO and the CFO. The Certifications are required in accordance with Section 302 of the Sarbanes-Oxley Act of 2002 (the Section 302 Certifications). This Item of this report, which you are currently reading is the information concerning the Evaluation referred to in the Section 302 Certifications and this information should be read in conjunction with the Section 302 Certifications for a more complete understanding of the topics presented.

### ***Management's Report on Internal Control over Financial Reporting***

Our management is responsible for establishing and maintaining adequate internal control over financial reporting, as such term is defined in Exchange Act Rule 13a-15(f). The Company's internal control over financial reporting is a process designed to provide reasonable assurance to our management and board of directors regarding the reliability of financial reporting and the preparation of the financial statements for external purposes in accordance with accounting principles generally accepted in the United States of America.

Our internal control over financial reporting includes those policies and procedures that (i) pertain to the maintenance of records that, in reasonable detail, accurately and fairly reflect the transactions and dispositions of the assets of the Company; (ii) provide reasonable assurance that transactions are recorded as necessary to permit preparation of financial statements in accordance with accounting principles generally accepted in the United States of America, and that receipts and expenditures of the Company are being made only in accordance with authorizations of management and directors of the Company; and (iii) provide reasonable assurance regarding prevention or timely detection of unauthorized acquisition, use, or disposition of the Company's assets that could have a material effect on the financial statements.

Because of its inherent limitations, internal controls over financial reporting may not prevent or detect misstatements. All internal control systems, no matter how well designed, have inherent limitations, including the possibility of human error and the circumvention of overriding controls. Accordingly, even effective internal control over financial reporting can provide only reasonable assurance with respect to financial statement preparation. Also, 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.

Our management assessed the effectiveness of our internal control over financial reporting as of March 31, 2011. In making this assessment, it used the criteria set forth by the Committee of Sponsoring Organizations of the Treadway Commission (COSO) in *Internal Control-Integrated Framework*. Based on our assessment, as of March 31, 2011, the Company's internal control over financial reporting was effective.

### ***Changes in Internal Controls***

There were no changes in our internal control over financial reporting during the quarter ended March 31, 2011 that have affected, or are reasonably likely to affect, our internal control over financial reporting.

### **ITEM 9B. OTHER INFORMATION.**

None.

### ***PART III***

### **ITEM 10. DIRECTORS, EXECUTIVE OFFICERS AND CORPORATE GOVERNANCE.**

#### **Officers and Directors**

The names, addresses, ages and positions of our present officers and directors are set forth below:

<b>Name and Address</b>	<b>Age</b>	<b>Position(s)</b>
Walter Brenner 125A – 1030 Denman Street Vancouver, British Columbia V6G 2M6	45	President, Principal Executive Officer, Principal Accounting Officer, Principal Financial Officer and a member of the Board of Directors
Yuan Kun Deng 12F World Trade Centre No. 25 Tongxing Street Zhongshan District, Dalian Peoples' Republic of China 116001	55	Chairman of the Board of Directors
Hui Deng #123 Xian Ren Dong Zheng Ma Dao Kou Cun Da Ma Tun, Zhuang He Shi, Liao Ning, China	31	Secretary and Treasurer
Andrew Rybacha 14205 SE 36 <sup>th</sup> Street, Suite 100 Bellevue, Washington 98006	56	Chief Technology Officer and a member of the Board of Directors

The people named above have are expected to hold their offices/positions until the next annual meeting of our stockholders.

## **Background of our officers and directors**

### ***Walter Brenner, President, Principal Executive Officer, Principal Accounting Officer, Principal Financial Officer and a member of the Board of Directors***

Walter Brenner is an independent business consultant and technology entrepreneur for the past 12 years. Mr. Brenner graduated from York University's Osgoode Hall Law School with a Bachelor of Laws degree. Since 1993, Mr. Brenner has been a director and senior officer of Hellix Ventures Inc. a British Columbia and Alberta reporting issuer listed on the TSX Venture Exchange. Hellix is listed as a mining company and also has producing petroleum properties. Mr. Brenner is also founder of Abington Ventures Inc. and has been its president and director of since 1999. Abington is a British Columbia and Alberta reporting issuer listed on the TSX Venture Exchange as a mining company.

### ***Yuan Kun Deng, Chairman of the Board of Directors***

From July 2008 to December 2010, Yuan Kun Deng has been our president, principal executive officer, principal financial officer, principal accounting officer and a member of the board of directors. Since October 23, 2007, Mr. Deng has been president, principal executive officer, secretary, treasurer, principal financial officer, principal accounting officer, and sole member of the board of directors of Earth Dragon Resources Inc., a Nevada exploration stage corporation engaged in the search for mineral deposits or reserves. Earth Dragon Resources Inc. is listed for trading on the Bulletin Board operated by the Financial Industry Regulatory Authority (FINRA) under the symbol "EARH". Since January 1983, Mr. Deng has been managing investments in real estate, securities, restaurants, agriculture, marine horticulture and retail outlets for himself and unrelated third parties. Mr. Deng is the father of Hui Deng, our secretary and treasurer. Mr. Deng was appointed to the foregoing positions in our company as a result of his position of ownership in our company and for no other reason.

### ***Hui Deng, Secretary and Treasurer***

Since June 27, 2010, Hui Deng has been our secretary, treasurer and a member of the board of directors. Since September 2004, Ms. Deng has been self employed marketing consultant focusing on Internet advertising and marketing in China. Ms. Deng is the daughter of Yuan Kun Deng, our president, principal executive officer, principal financial officer, principal accounting officer and director.

### ***Andrew Rybacha, Chief Technology Officer and a member of the Board of Directors***

Since December 21, 2010, Andrew Rybacha has been our chief technology officer and a member of the board of directors. Mr. Rybacha holds a master degree in Electronics Engineering from the University of Krakow, Poland and C/C++ programming, embedding systems programming and internet technologies from British Columbia Institute to Technology (BCIT). In addition, Mr. Rybacha brings 15 years experience as a lead project manager.

## **Involvement in Certain Legal Proceedings**

During the past ten years, Walter Brenner, Yuan Kun Deng, Hui Deng or Andrew Rybacha have not been the subject of the following events:

1. A petition under the Federal bankruptcy laws or any state insolvency law was filed by or against, or a receiver, fiscal agent or similar officer was appointed by a court for the business or property of such person, or any partnership in which he was a general partner at or within two years before the time of such filing, or any corporation or business association of which he was an executive officer at or within two years before the time of such filing;
2. Convicted in a criminal proceeding or is a named subject of a pending criminal proceeding (excluding traffic violations and other minor offenses);
3. The subject of any order, judgment, or decree, not subsequently reversed, suspended or vacated, of any court of competent jurisdiction, permanently or temporarily enjoining him from, or otherwise limiting, the following activities:
  - i) Acting as a futures commission merchant, introducing broker, commodity trading advisor, commodity pool operator, floor broker, leverage transaction merchant, any other person regulated by the Commodity Futures Trading Commission, or an associated person of any of the foregoing, or as an investment adviser, underwriter, broker or dealer in securities, or as an affiliated person, director or employee of any investment company, bank, savings and loan association or insurance company, or engaging in or continuing any conduct or practice in connection with such activity;
  - ii) Engaging in any type of business practice; or
  - iii) Engaging in any activity in connection with the purchase or sale of any security or commodity or in connection with any violation of Federal or State securities laws or Federal commodities laws;
4. The subject of any order, judgment or decree, not subsequently reversed, suspended or vacated, of any Federal or State authority barring, suspending or otherwise limiting for more than 60 days the right of such person to engage in any activity described in paragraph 3.i in the preceding paragraph or to be associated with persons engaged in any such activity;
5. Was found by a court of competent jurisdiction in a civil action or by the Commission to have violated any Federal or State securities law, and the judgment in such civil action or finding by the Commission has not been subsequently reversed, suspended, or vacated;
6. Was found by a court of competent jurisdiction in a civil action or by the Commodity Futures Trading Commission to have violated any Federal commodities law, and the judgment in such civil action or finding by the Commodity Futures Trading Commission has not been subsequently reversed, suspended or vacated;
7. Was the subject of, or a party to, any Federal or State judicial or administrative order, judgment, decree, or finding, not subsequently reversed, suspended or vacated, relating to an alleged violation of:
  - i) Any Federal or State securities or commodities law or regulation; or

- ii) Any law or regulation respecting financial institutions or insurance companies including, but not limited to, a temporary or permanent injunction, order of disgorgement or restitution, civil money penalty or temporary or permanent cease-and-desist order, or removal or prohibition order, or
  - iii) Any law or regulation prohibiting mail or wire fraud or fraud in connection with any business entity; or
8. Was the subject of, or a party to, any sanction or order, not subsequently reversed, suspended or vacated, of any self-regulatory organization (as defined in Section 3(a)(26) of the Exchange Act (15 U.S.C. 78c(a)(26))), any registered entity (as defined in Section 1(a)(29) of the Commodity Exchange Act (7 U.S.C. 1(a)(29))), or any equivalent exchange, association, entity or organization that has disciplinary authority over its members or persons associated with a member.

#### **Conflicts of Interest**

We believe Walter Brenner, Yuan Kun Deng, Hui Deng and Andrew Rybacha are not subject to conflicts of interest. No policy has been implemented or will be implemented to address conflicts of interest.

#### **Audit Committee Financial Expert**

We do not have an audit committee financial expert. We do not have an audit committee financial expert because we believe the cost related to retaining a financial expert at this time is prohibitive. Further, because we are only beginning our commercial operations, at the present time, we believe the services of a financial expert are not warranted.

#### **Audit Committee and Charter**

We have a separately-designated audit committee of the board. Audit committee functions are performed by our board of directors. None of our directors are deemed independent. All directors also hold positions as our officers. Our audit committee is responsible for: (1) selection and oversight of our independent accountant; (2) establishing procedures for the receipt, retention and treatment of complaints regarding accounting, internal controls and auditing matters; (3) establishing procedures for the confidential, anonymous submission by our employees of concerns regarding accounting and auditing matters; (4) engaging outside advisors; and, (5) funding for the outside auditor and any outside advisors engagement by the audit committee. A copy of the audit committee charter is filed as Exhibit 99.2 on our March 31, 2010 Form 10-K with the SEC on July 12, 2010.

#### **Code of Ethics**

We have adopted a corporate code of ethics. We believe our code of ethics is reasonably designed to deter wrongdoing and promote honest and ethical conduct; provide full, fair, accurate, timely and understandable disclosure in public reports; comply with applicable laws; ensure prompt internal reporting of code violations; and provide accountability for adherence to the code. A copy of the code of ethics is filed as Exhibit 14.1 on our March 31, 2010 Form 10-K with the SEC on July 12, 2010.

## Disclosure Committee and Charter

We have a disclosure committee and disclosure committee charter. Our disclosure committee is comprised of all of our officers and directors. The purpose of the committee is to provide assistance to the Chief Executive Officer and the Chief Financial Officer in fulfilling their responsibilities regarding the identification and disclosure of material information about us and the accuracy, completeness and timeliness of our financial reports. A copy of the disclosure committee charter is filed as Exhibit 99.3 on our March 31, 2010 Form 10-K with the SEC on July 12, 2010.

## Section 16(a) of the Securities Exchange Act of 1934

As of the date of this report, we are not subject to section 16(a) of the Securities Exchange Act of 1934.

## ITEM 11. EXECUTIVE COMPENSATION.

The following table sets forth the compensation paid by us for the last three years through March 31, 2011, for our officers. This information includes the dollar value of base salaries, bonus awards and number of stock options granted, and certain other compensation, if any. The compensation discussed addresses all compensation awarded to, earned by, or paid to our named executive officers.

<i>Summary Compensation Table</i>									
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)
Name and Principal Position [1]	Year	Salary (\$)	Bonus (\$)	Stock Awards (\$)	Option Awards (\$)	Non-Equity Incentive Plan Compensation (\$)	Change in Pension Value & Nonqualified Deferred Compensation Earnings (\$)	All Other Compensation (\$)	Totals (\$)
Walter Brenner President, CEO & CFO	2011	0	0	0	0	0	0	0	0
	2010	0	0	0	0	0	0	0	0
	2009	0	0	0	0	0	0	0	0
Hui Deng Secretary & Treasurer	2011	0	0	0	0	0	0	0	0
	2010	0	0	0	0	0	0	0	0
	2009	0	0	0	0	0	0	0	0
Andrew Rybacha Chief Technology Officer	2011	0	0	0	0	0	0	0	0
	2010	0	0	0	0	0	0	0	0
	2009	0	0	0	0	0	0	0	0
Yuan Kun Deng CEO, CFO and Principal Accounting Officer ( <i>resigned 2010</i> )	2011	0	0	0	0	0	0	0	0
	2010	0	0	0	0	0	0	0	0
	2009	0	0	0	0	0	0	0	0
Yuchun Bai (resigned)	2011	0	0	0	0	0	0	0	0
	2010	0	0	0	0	0	0	0	0
	2009	0	0	0	0	0	0	0	0

As of the date hereof, we have not entered into employment contracts with our officers and do not intend to enter into any employment contracts until such time as it profitable to do so.

The following table sets forth information with respect to compensation paid by us to our directors during the 2011 completed fiscal year. Our fiscal year end is March 31.

<i>Director Compensation Table</i>							
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
Name	Fees Earned or Paid in Cash (\$)	Stock Awards (\$)	Option Awards (\$)	Non-Equity Incentive Plan Compensation (\$)	Change in Pension Value and Nonqualified Deferred Compensation Earnings (\$)	All Other Compen- sation (\$)	Total (\$)
Walter Brenner	0	0	0	0	0	0	0
Yuan Kun Deng	0	0	0	0	0	0	0
Andrew Rybacha	0	0	0	0	0	0	0

All compensation received by our officers and directors has been disclosed.

There are no stock option, retirement, pension, or profit sharing plans for the benefit of our officers and directors.

We have no plans to pay any salaries to anyone until sufficient financing is available.

#### **Long-Term Incentive Plan Awards**

We not have any long-term incentive plans that provide compensation intended to serve as incentive for performance.

As of the date hereof, we have not entered into employment contracts with our officers and do not intend to enter into any employment contracts until such time as it profitable to do so.

#### **Indemnification**

Under our Bylaws, we may indemnify an officer or director who is made a party to any proceeding, including a law suit, because of his position, if he acted in good faith and in a manner he reasonably believed to be in our best interest. We may advance expenses incurred in defending a proceeding. To the extent that the officer or director is successful on the merits in a proceeding as to which he is to be indemnified, we must indemnify him against all expenses incurred, including attorney's fees. With respect to a derivative action, indemnity may be made only for expenses actually and reasonably incurred in defending the proceeding, and if the officer or director is judged liable, only by a court order. The indemnification is intended to be to the fullest extent permitted by the laws of the State of Nevada.

Regarding indemnification for liabilities arising under the Securities Act of 1933, which may be permitted to directors or officers under Nevada law, we are informed that, in the opinion of the Securities and Exchange Commission, indemnification is against public policy, as expressed in the Act and is, therefore, unenforceable.

**ITEM 12. SECURITY OWNERSHIP OF CERTAIN BENEFICIAL OWNERS AND MANAGEMENT AND RELATED STOCKHOLDER MATTERS.**

The following table sets forth, as of the date of this report, the total number of shares owned beneficially by each of our directors, officers and key employees, individually and as a group, and the present owners of 5% or more of our total outstanding shares. The stockholders listed below have direct ownership of his/her shares and possess voting and dispositive power with respect to the shares.

<b>Name and Address Beneficial Ownership</b>	<b>Number of Shares Owned</b>	<b>Percentage of Ownership</b>
Walter Brenner (1) 125A – 1030 Denman Street Vancouver, British Columbia V6G 2M6	300,000	0.30%
Yuan Kun Deng 12F World Trade Centre No. 25 Tongxing Street Zhongshan District, Dalian Peoples Republic of China 116001	80,000,000	82.47%
Hui Deng 12F World Trade Centre No. 25 Tongxing Street Zhongshan District, Dalian Peoples Republic of China 116001	700,000	0.72%
Andrew Rybacha 14205 SE 36 <sup>th</sup> Street Suite 100 Bellevue, WA 98006	0	0.00%
<b>All officers and directors as a group (4 people)</b>	<b>81,000,000</b>	<b>83.49%</b>

(1) 700,000 shares are owned by Hui Deng, the daughter of Yuan Kun Deng and 300,000 shares are owned by the Brenner Family Trust. Walter Brenner exercises dispositive and voting control over the 300,000 shares of common stock.

### **Future sales by existing stockholders**

80,000,000 shares of common stock were issued to Yuan Kun Deng, our Board Chairman on March 1, 2009. In addition, 300,000 restricted shares of common stock were issued to the Brenner Family Trust and 700,000 shares of common stock were issued to Hui Deng in December 2010. The 81,000,000 shares are restricted securities, as defined in Rule 144 of the Rules and Regulations of the SEC promulgated under the Securities Act. Under Rule 144, the restricted shares can be publicly sold commencing six months after their acquisition provided we are not a “shell company” as defined in Rule 405 of the Securities Act of 1933. A shell company is defined as a company that has no or nominal operations and has no or nominal assets or its only asset is cash. The SEC has determined in Release No. 33-8869 that it was never its intention to capture a “startup company” or in other words a company with a limited operation history in the definition of a shell company. We believe we are not a shell company since we are in the startup phase of operations. However, the Financial Industry Regulatory Authority (FINRA), which owns and operates the Bulletin Board, makes an independent examination and decision regarding shell company status. FINRA has been notorious in determining that startup companies are shell companies and has refused to allow its member firms (SEC registered broker/dealers) to disseminate quotations for companies that do not acknowledge they are shell companies, even though as a matter of law, they may not in fact be shell companies. If we want our shares to be traded on the Bulletin Board, we may have to represent to FINRA that we are a shell company in order to allow quotations to be disseminated by FINRA members.

The 16,000,000 shares purchased from our public offering are resalable, and sales of all of our other shares after applicable restrictions expire, could have a depressive effect on the market price, if any, of our common stock and the shares we are offering.

A total of 80,000,000 shares of our stock are currently owned by Yuan Kun Deng, our Board Chairman. He will likely sell a portion of his stock if the market price goes above \$0.05. If he does sell his stock into the market, the sales may cause the market price of the stock to drop. He will only be able to sell his shares into a market, should it develop, if we are not a shell company.

### **ITEM 13. CERTAIN RELATIONSHIPS, RELATED TRANSACTIONS AND DIRECTOR INDEPENDENCE.**

On March 1, 2009, we issued 80,000,000 shares of restricted common stock to Yuan Kun Deng, our Board Chairman in consideration of \$10,000.

From inception to March 31, 2009 and to June 30, 2009, Yuan Kun Deng, our president, advanced \$600 and \$15,600 respectively for our operations. The advances are not evidenced by any written documentation. Mr. Deng has agreed to accept repayment when we have sufficient funds to do so. The advances by Mr. Deng are interest free.

We use approximately 10 square feet of office space at Mr. Brenner’s office for our office on a rent free basis.

**ITEM 14. PRINCIPAL ACCOUNTANT FEES AND SERVICES.****(1) Audit Fees**

The aggregate fees billed for each of the last two fiscal years for professional services rendered by the principal accountant for our audit of annual financial statements and review of financial statements included in our Form 10-Qs or services that are normally provided by the accountant in connection with statutory and regulatory filings or engagements for those fiscal years was:

2011	\$	6,800	Michael T. Studer CPA PC
2010	\$	6,800	Michael T. Studer CPA PC

**(2) Audit-Related Fees**

The aggregate fees billed in each of the last two fiscal years for assurance and related services by the principal accountants that are reasonably related to the performance of the audit or review of our financial statements and are not reported in the preceding paragraph:

2011	\$	0	Michael T. Studer CPA PC
2010	\$	0	Michael T. Studer CPA PC

**(3) Tax Fees**

The aggregate fees billed in each of the last two fiscal years for professional services rendered by the principal accountant for tax compliance, tax advice, and tax planning was:

2011	\$	0	Michael T. Studer CPA PC
2010	\$	0	Michael T. Studer CPA PC

**(4) All Other Fees**

The aggregate fees billed in each of the last two fiscal years for the products and services provided by the principal accountant, other than the services reported in paragraphs (1), (2), and (3) was:

2011	\$	0	Michael T. Studer CPA PC
2010	\$	0	Michael T. Studer CPA PC

(5) Our audit committee's pre-approval policies and procedures described in paragraph (c)(7)(i) of Rule 2-01 of Regulation S-X were that the audit committee pre-approve all accounting related activities prior to the performance of any services by any accountant or auditor.

(6) The percentage of hours expended on the principal accountant's engagement to audit our financial statements for the most recent fiscal year that were attributed to work performed by persons other than the principal accountant's full time, permanent employees was 0%.

**PART IV**

**ITEM 15. EXHIBITS AND FINANCIAL STATEMENT SCHEDULES.**

<b>Exhibit</b>	<b>Document Description</b>	<b>Incorporated by reference</b>			<b>Filed herewith</b>
		<b>Form</b>	<b>Date</b>	<b>Number</b>	
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	Trust Agreement.	S-1	6/11/09	10.1	
10.2	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
99.2	Audit Committee Charter.	10-K	7/12/10	99.2	
99.3	Disclosure Committee Charter.	10-K	7/12/10	99.3	

**SIGNATURES**

Pursuant to the requirements of the Securities Act of 1933, the registrant certifies that it has reasonable grounds to believe that it meets all of the requirements for filing of this Form 10-K and has duly caused this report to be signed on its behalf by the undersigned, thereunto duly authorized on this 14<sup>th</sup> day of July, 2011.

**MULTIPLAYER ONLINE DRAGON INC.**

BY: WALTER BRENNER

Walter Brenner

President, Principal Accounting Officer, Principal Executive Officer and Principal Financial Officer

Pursuant to the requirements of the Securities Exchange Act of 1934, this report has been signed below by the following person on behalf of the Registrant and in the capacities.

<b>Signature</b>	<b>Title</b>	<b>Date</b>
<u>WALTER BRENNER</u> Walter Brenner	President, Principal Accounting Officer, Principal Executive Officer, Principal Financial Officer and a member of the Board of Directors	July 14, 2011
<u>YUAN KUN DENG</u> Yuan Kun Deng	Chairman of the Board of Directors	July 14, 2011
_____ Andrew Rybacha	Chief Technology Officer and a member of the Board of Directors	July __, 2011

**EXHIBIT INDEX**

<b>Exhibit</b>	<b>Document Description</b>	<b>Incorporated by reference</b>			<b>Filed herewith</b>
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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
99.2	Audit Committee Charter.	10-K	7/12/10	99.2	
99.3	Disclosure Committee Charter.	10-K	7/12/10	99.3	



**SARBANES-OXLEY SECTION 302(a) CERTIFICATION**

I, **Walter Brenner**, certify that:

1. I have reviewed this **Form 10-K for the year ended March 31, 2011 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. I am 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 my 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 my 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 my 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. I have disclosed, based on my 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: July 14, 2011

WALTER BRENNER  
Walter Brenner  
Principal Executive Officer and Principal Financial 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 the Annual Report of **MultiPlayer Online Dragon Inc.** (the “Company”) on **Form 10-K for the year ended March 31, 2011**, as filed with the Securities and Exchange Commission on the date here of (the “report”), I, **Walter Brenner**, 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 14<sup>th</sup> day of July, 2011.

WALTER BRENNER

Walter Brenner

Chief Executive Officer and Chief Financial Officer

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