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

FORM 10-Q

QUARTERLY REPORT UNDER TO SECTION 13 OR 15(d) OF THE SECURITIES EXCHANGE ACT OF 1934 FOR  
THE QUARTERLY PERIOD ENDED DECEMBER 31, 2009

OR

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

Commission File Number: 333-159896

**MULTIPLAYER ONLINE DRAGON INC.**

*(Exact name of registrant as specified in its charter)*

NEVADA

*(State or other jurisdiction of incorporation or organization)*

12F, World Trade Centre  
No. 25 Tongxing Street  
Zhongshan District  
Dalian, China 116001

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

011-86-411-3966-9257

*(Registrant's telephone number, including area code)*

Check whether the issuer (1) filed all reports required to be filed by Section 13 or 15(d) of the Exchange Act during the past 12 months (or for such shorter period that the registrant was required to file such reports), and (2) has been subject to such filing requirements for the last 90 days. YES  NO

Indicate by check mark whether the registrant is a large accelerated filer, an accelerated filer, a non-accelerated filer, or a smaller reporting company. See the definitions of "large accelerated filer," "accelerated filer," "non-accelerated filer," and "smaller reporting company" in Rule 12b-2 of the Exchange Act.

Large Accelerated Filer	<input type="checkbox"/>	Accelerated Filer	<input type="checkbox"/>
Non-accelerated Filer	<input type="checkbox"/>	Smaller Reporting Company	<input checked="" type="checkbox"/>

Indicate by check mark whether the registrant is a shell company (as defined in Rule 12b-2 of the Exchange Act).

YES  NO

State the number of shares outstanding of each of the issuer's classes of common equity, as of the latest practicable date: **11,620,000 as of February 12, 2010.**

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**PART I – FINANCIAL INFORMATION**

**ITEM 1. FINANCIAL STATEMENTS**

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

	December 31, 2009 (Unaudited)	March 31, 2009
<b>ASSETS</b>		
<b>Current Assets</b>		
Cash	\$ 83,600	\$ 9,862
<b>Total Assets</b>	<b>\$ 83,600</b>	<b>\$ 9,862</b>
<b>LIABILITIES AND STOCKHOLDER'S EQUITY</b>		
<b>Current Liabilities</b>		
Accounts payable and accrued liabilities	\$ 2,707	\$ 7,800
Due to related party	27,426	600
<b>Total current liabilities</b>	<b>30,133</b>	<b>8,400</b>
<b>Stockholder's Equity</b>		
Common stock, \$0.0001 par value		
Authorized: 75,000,000 shares		
Issued and outstanding:		
11,620,000 and 10,000,000 shares, respectively	1,162	1,000
Additional paid-in capital	89,838	9,000
Deficit accumulated during the development stage	(37,533)	(8,538)
<b>Total stockholder's equity</b>	<b>53,467</b>	<b>1,462</b>
<b>Total Liabilities and Stockholder's Equity</b>	<b>\$ 83,600</b>	<b>\$ 9,862</b>

See notes to financial statements.

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

	Three months ended December 31, 2009	Nine months ended December 31, 2009	Period from July 3, 2008 (Inception) to December 31, 2009
<b>Revenue</b>			
Revenue	\$ -	\$ -	\$ -
<b>Total Revenue</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Expenses</b>			
General and administrative	2,939	28,995	37,533
<b>Total Costs and Expenses</b>	<b>2,939</b>	<b>28,995</b>	<b>37,533</b>
<b>Net Loss</b>	<b>\$ (2,939)</b>	<b>\$ (28,995)</b>	<b>\$ (37,533)</b>
<b>Net Loss per share</b>			
Basic and diluted	\$ (0.00)	\$ (0.00)	
<b>Number of common shares used to compute loss per share</b>			
Basic and Diluted	10,017,609	10,005,890	

See notes to financial statements.

**Multiplayer Online Dragon, Inc.**  
**(A Development Stage Company)**  
**Statements of Stockholder's Equity**  
**For the period July 3, 2008 (inception) to December 31, 2009**  
**(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 Stockholder's Equity
	Shares	Amount			
Balance, July 3, 2008 (Date of Inception)		-\$	-\$	-\$	-
Shares sold at \$0.001 per share on March 1, 2009	10,000,000	1,000	9,000	-	10,000
Net loss for the period July 3, 2008 (Inception) to March 31, 2009	-	-	-	(8,538)	(8,538)
Balance, March 31, 2009	10,000,000	1,000	9,000	(8,538)	1,462
Unaudited:					
Common stock sold in December 2009 at \$0.05 per share	1,620,000	162	80,838	-	81,000
Net loss for nine months ended December 31, 2009	-	-	-	(28,995)	(28,995)
Balance, December 31, 2009	11,620,000\$	1,162\$	89,838\$	(37,533)\$	53,467

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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)**  
**(Unaudited)**

	Nine months ended December 31, 2009	Period from July 3, 2008 (Inception) to December 31, 2009
<b>Cash Flows from Operating Activities</b>		
Net income (loss)	\$ (28,995)	\$ (37,533)
Changes in operating assets and liabilities		
Accounts payable and accrued liabilities	(5,093)	2,707
<b>Net cash provided by (used for) operating activities</b>	<b>(34,088)</b>	<b>(34,826)</b>
<b>Cash Flows from Financing Activities</b>		
Loans from related party	26,826	27,426
Proceeds from sales of common stock	81,000	91,000
<b>Net cash provided by (used for) financing activities</b>	<b>107,826</b>	<b>118,426</b>
<b>Increase (decrease) in cash</b>	<b>73,738</b>	<b>83,600</b>
<b>Cash, beginning of period</b>	<b>9,862</b>	<b>-</b>
<b>Cash, end of period</b>	<b>\$ 83,600</b>	<b>\$ 83,600</b>
<b>Supplemental disclosures of cash flow information:</b>		
Interest paid	\$ -	-
Income taxes paid	\$ -	-

See notes to financial statements.

**MULTIPLAYER ONLINE DRAGON, INC.**  
**(A DEVELOPMENT STAGE COMPANY)**  
NOTES TO FINANCIAL STATEMENTS  
December 31, 2009  
(Expressed in US Dollars)  
(Unaudited)

**1. OPERATIONS**

Organization

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 is considered a development stage company as defined in Accounting Standards Codification (“ASC”) 915, “Development Stage Entities”. The Company has its executive office in The People’s Republic of China.

**2. INTERIM FINANCIAL STATEMENTS**

The unaudited financial statements as of December 31, 2009 and for the three and nine months ended December 31, 2009 and for the period from July 3, 2008 (inception) to December 31, 2009 have been prepared in accordance with accounting principles generally accepted in the United States for interim financial information and with instructions to Form 10-Q. In the opinion of management, the unaudited financial statements have been prepared on the same basis as the annual financial statements and reflect all adjustments, which include only normal recurring adjustments, necessary to present fairly the financial position as of December 31, 2009 and the results of operations and cash flows for periods ended December 31, 2009 and for the period from July 3, 2008 (inception) to December 31, 2009. The financial data and other information disclosed in these notes to the interim financial statements related to these periods are unaudited. The results for the three and nine month periods ended December 31, 2009 are not necessarily indicative of the results to be expected for any subsequent quarter of the entire year ending March 31, 2010. The balance sheet at March 31, 2009 has been derived from the audited financial statements at that date.

Certain information and footnote disclosures normally included in financial statements prepared in accordance with accounting principles generally accepted in the United States have been condensed or omitted pursuant to the Securities and Exchange Commission’s rules and regulations. These unaudited financial statements should be read in conjunction with our audited financial statements and notes thereto for the period ended March 31, 2009 as included in our report on Form S-1/A filed on September 25, 2009.

**3. DUE TO RELATED PARTY**

At December 31, 2009 and March 31, 2009, the Company was indebted to the President of the Company for advances of \$27,426 and \$600, respectively. The amount is unsecured, non-interest bearing and has no specific terms of repayment.

**4. COMMON STOCK**

On March 1, 2009, the Company sold 10,000,000 shares of common stock to its president and director at a price of \$0.001 per share for cash proceeds of \$10,000.

**MULTIPLAYER ONLINE DRAGON, INC.**  
**(A DEVELOPMENT STAGE COMPANY)**  
NOTES TO FINANCIAL STATEMENTS  
December 31, 2009  
(Expressed in US Dollars)  
(Unaudited)

In December 2009, the Company closed on the sale of a total of 1,620,000 shares of common stock in its public offering at a price of \$0.05 per share for total cash proceeds of \$81,000.

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

**5. INCOME TAXES**

Potential benefits of income tax losses are not recognized in the accounts until realization is more likely than not. At December 31, 2009, the Company has a net operating loss carryforward of \$37,533, which expires \$8,538 in 2029 and \$28,995 in 2030. Pursuant to ASC 740, the Company is required to compute tax asset benefits for net operating losses carried forward. Potential benefit of net operating losses have not been recognized in these financial statements because the Company cannot be assured it is more likely than not it will utilize the net operating losses carried forward in future years.

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

	December 31, 2009	March 31, 2009
Net operating loss carryforward	\$ 13,137	\$ 2,988
Valuation allowance	(13,137)	(2,988)
Net deferred tax assets	<u>\$ -</u>	<u>\$ -</u>

For the period July 3, 2008 (inception) to December 31, 2009, 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	<u>0%</u>

**6. SUBSEQUENT EVENTS**

In January and February 2010, the Company closed on the sale of an additional 380,000 shares of common stock in its public offering at a price of \$0.05 per share for additional cash proceeds of \$19,000.

The Company has evaluated subsequent events through the filing date of this Form 10-Q and has determined that there were no additional subsequent events to recognize or disclose in these financial statements.

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

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

### **Plan of Operations**

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

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 10,000,000 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 no current or historical operations or product. We have no revenues. Our expenses were primarily accounting and auditing fees.

### **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 search engine. We intend to accomplish the foregoing through the following milestones:

1. Overall system design, incorporating hardware, software, connectivity functions, operating system and user interface.
2. Complete the software programming to run the search engine. Design the functional prototype. Management expects to have this done by June 2010. We plan to put this bid out to its subcontractor programmers in China. Begin online beta testing. Completion date is estimated by August 2010. Finalize any changes in the design and public launch. Completion date is estimated by October 2010.



3. Our marketing program will include our website promotion and personal selling. Our president, Mr. Deng, will do personal selling initially. He will be responsible for all phases of our operations. We have budgeted between \$500 and \$5,000 for marketing. Marketing will commence as soon as our beta testing is completed.
4. 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 15 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**

We have no current or historical operations. 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 10,000,000 restricted shares of common stock to Yuan Kun Deng, our president and a member of the board of directors, 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 December 31, 2009, our total assets were \$83,600 comprised only of cash and our total liabilities were \$30,133.

**ITEM 3. QUANTITATIVE AND QUALITATIVE DISCLOSURES ABOUT MARKET RISK**

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

**ITEM 4. CONTROLS AND PROCEDURES.**

Under the supervision and with the participation of our management, including the Principal Executive Officer and Principal Financial Officer, we have evaluated the effectiveness of our disclosure controls and procedures as required by Exchange Act Rule 13a-15(b) as of the end of the period covered by this report. Based on that evaluation, the Principal Executive Officer and Principal Financial Officer have concluded that these disclosure controls and procedures are effective. There were no changes in our internal control over financial reporting during the quarter ended December 31, 2009 that have materially affected, or are reasonably likely to materially affect, our internal control over financial reporting.

**PART II. OTHER INFORMATION**

**ITEM 1A. RISK FACTORS**

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

**ITEM 2. CHANGES IN SECURITIES AND USE OF PROCEEDS.**

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 1,000,000 shares minimum, 2,000,000 shares maximum at an offering price of \$0.05 per share in a direct public offering, without any involvement of underwriters or broker-dealers. As of the date of this report, we have not sold any shares of common stock.

**ITEM 6. EXHIBITS.**

The following documents are included herein:

<b>Exhibit No.</b>	<b>Document Description</b>
31.1	Certification of Principal Executive Officer and Principal Financial Officer pursuant Section 302 of the Sarbanes-Oxley Act of 2002.
32.1	Certification of Chief Executive Officer and Chief Financial Officer pursuant Section 906 of the Sarbanes-Oxley Act of 2002.

## SIGNATURES

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 on this 16<sup>th</sup> day of February, 2010.

**MULTIPLAYER ONLINE DRAGON INC.**  
(the “**Registrant**”)

BY: YUAN KUN DENG  
Yuan Kun Deng  
President, President, Principal Executive Officer, Principal Accounting Officer, Principal Financial Officer, Secretary/Treasurer and a member of the Board of Directors

## EXHIBIT INDEX

<b>Exhibit No.</b>	<b>Document Description</b>
31.1	Certification of Principal Executive Officer and Principal Financial Officer pursuant Section 302 of the Sarbanes-Oxley Act of 2002.
32.1	Certification of Chief Executive Officer and Chief Financial Officer pursuant Section 906 of the Sarbanes-Oxley Act of 2002.



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

I, Yuan Kun Deng, certify that:

1. I have reviewed this Form 10-Q for the period ended December 31, 2009 of MultiPlayer Online Dragon Inc.;
2. Based on my knowledge, this report does not contain any untrue statement of a material fact or omit to state a material fact necessary to make the statements made, in light of the circumstances under which such statements were made, not misleading with respect to the period covered by this report;
3. Based on my knowledge, the financial statements, and other financial information included in this report, fairly present in all material respects the financial condition, results of operations and cash flows of the registrant as of, and for, the periods presented in this report;
4. The registrant's other certifying officer and I are responsible for establishing and maintaining disclosure controls and procedures (as defined in Exchange Act Rules 13a-15(e) and 15d-15(e)) and internal control over financial reporting (as defined in Exchange Act Rules 13a-15(f) and 15d-15(f)) for the registrant and have:
  - a. Designed such disclosure controls and procedures, or caused such disclosure controls and procedures to be designed under our supervision, to ensure that material information relating to the registrant, including its consolidated subsidiaries, is made known to us by others within those entities, particularly during the period in which this report is being prepared;
  - b. Designed such internal control over financial reporting, or caused such internal control over financial reporting to be designed under our supervision, to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with generally accepted accounting principles;
  - c. Evaluated the effectiveness of the registrant's disclosure controls and procedures and presented in this report our conclusions about the effectiveness of the disclosure controls and procedures, as of the end of the period covered by this report based on such evaluation; and,
  - d. Disclosed in this report any change in the registrant's internal control over financial reporting that occurred during the registrant's most recent fiscal quarter (the registrant's fourth fiscal quarter in the case of an annual report) that has materially affected, or is reasonably likely to materially affect, the registrant's internal control over financial reporting; and
5. The registrant's other certifying officer and I have disclosed, based on our most recent evaluation of internal control over financial reporting, to the registrant's auditors and the audit committee of the registrant's board of directors (or persons performing the equivalent functions):
  - a. All significant deficiencies and material weaknesses in the design or operation of internal control over financial reporting which are reasonably likely to adversely affect the registrant's ability to record, process, summarize and report financial information; and
  - b. Any fraud, whether or not material, that involves management or other employees who have a significant role in the registrant's internal control over financial reporting.

Date: February 16, 2010

YUAN KUN DENG

Yuan Kun Deng

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 Quarterly Report of MultiPlayer Online Dragon Inc. (the “Company”) on Form 10-Q for the period ended December 31, 2009, as filed with the Securities and Exchange Commission on the date here of (the “report”), I, Yuan Kun Deng, 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 16<sup>th</sup> day of February, 2010.

YUAN KUN DENG

Yuan Kun Deng

Chief Executive Officer and Chief Financial Officer

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