

Mail Stop 4561

September 25, 2009

Yuan Kun Deng, President
Multiplayer Online Dragon, Inc.
C/O Business Filings Inc.
6100 Neil Road, Suite 500
Reno, NV 89511

**Re: Multiplayer Online Dragon, Inc.
Amendment No. 2 to Registration Statement on Form S-1
Filed September 11, 2009
File No. 333-159896**

Dear Mr. Deng:

We have reviewed the above-captioned filing and your response letter, and have the following comment.

Exhibit 5.1

1. We note that the legality opinion is given as of June 10, 2009. Please amend your registration statement to update the legality opinion so it speaks as of a date immediately prior to the desired effective date.

* * * * *

If you have any questions, please contact Evan S. Jacobson, Staff Attorney, at (202) 551-3428, or in his absence, the undersigned at (202) 551-3457. If you thereafter require further assistance, please contact Barbara C. Jacobs, Assistant Director, at (202) 551-3735.

Sincerely,

Maryse Mills-Apenteng
Special Counsel

cc: Via Facsimile (509) 747-1770
Conrad C. Lysiak, Esq.
The Law Office of Conrad C. Lysiak, P.S.