



August 3, 2010

David Johnson  
President  
Hidden Ladder, Inc.  
2803 Isle Street  
Rocklin, CA 95765

**Re: Hidden Ladder, Inc.  
Amendment No. 4 to Registration Statement on Form S-1  
Filed July 22, 2010  
File No. 333-165685**

Dear Mr. Johnson:

We have reviewed your amended registration statement and have the following comments. In some of our comments, we may ask you to provide us with information so we may better understand your disclosure.

Please respond to this letter by amending your registration statement and providing the requested information. If you do not believe our comments apply to your facts and circumstances or do not believe an amendment is appropriate, please tell us why in your response.

After reviewing any amendment to your registration statement and the information you provide in response to these comments, we may have additional comments.

General

1. Please update your financial statements and the related financial information throughout your filing. Please see Rule 8-08 of Regulation S-X.

Use of Proceeds, page 13

2. We note your response to comment three in our letter dated July 9, 2010 and the related revisions in your filing stating that the \$25,000 raised from this offering "will be allocated 1/3 toward product development, 1/3 toward marketing, and the remaining toward manufacturing." We further note statements throughout your filing that none of the offering proceeds will be used toward product development or manufac, and eel be used toward3e9m

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3. We note your response to comment four in our letter dated July 9, 2010 and the related revisions in your filing. Please re-include the language in this section that your auditor's have questioned your ability to continue as a going concern as we believe it is important for readers to be reminded of this fact or tell us why you believe this disclosure is unnecessary.