



(2) Estimated solely for the purpose of calculating the registration fee based on Rule 457(o).

The registrant hereby amends this registration statement on such date or dates as may be necessary to delay its effective date until the Registrant shall file a further amendment which specifically states that this Registration Statement shall thereafter become effective in accordance with Section 8(a) of the Securities Act of 1933 or until the registration statement shall become effective on such date as the Commission, acting pursuant to said Section 8(a), may determine.

There is no minimum amount of shares that must be sold in the offering. If we do not sell any shares, the Company will lose \$5,000 in expenses. If the Company sells all the shares, the Company will net \$25,000 after expenses. If the Company sells only 50% of the shares (1,500,000 shares), the net proceeds will be \$10,000.

Hidden Ladder, Inc.

3,000,000 SHARES OF COMMON STOCK

This registration statement constitutes the initial public offering of Hidden Ladder's common stock. Hidden Ladder is registering 3,000,000 shares of common stock at an offering price of \$0.01 per share for a total amount of \$30,000. The Company will sell the securities in \$500 increments. There are no underwritings or broker dealers involved with the offering.

The Company is not a blank check company and we have no plans or intentions to be acquired or merge with an operating company. We also have no plans to change our management nor enter into change of control or similar transaction.

The Company's sole officer and director, Mr. David Johnson, will be responsible to market and sell these securities. The Company will offer the securities on a best efforts basis and there will be no minimum amount required to close the transaction. If all the shares are not sold, there is the possibility that the amount raised may be minimal and might not even cover the codethesed vetio t



- \$5,000 expenses). If only 50% of the shares are sold, the net proceeds will be \$10,000 (\$15,000 gross - \$5,000 of expenses). The proceeds will be used first for essential business operations (ex. SEC filings, audit, etc) and the remaining portion will be used to further the development of the business and marketing plan. None of the proceeds will be used for product development.

Termination of the offering The offering will conclude at the earlier of when all 3,000,000 shares of common stock have been sold, or 90 days after this registration statement is declared effective by the Securities and Exchange Commission.

Terms of the offering The Company's President, Chief Executive Officer, Sole Member of the Board of Directors Chief Financial Officer Principal Accounting Officer Secretary will sell the common stock upon effectiveness of this registration statement.

Risk Factors You should read the "Risk Factors" section beginning on page 5 and consider these factors carefully before deciding to invest in shares of our common stock.

You should rely only upon the information contained in this prospectus. Hidden Ladder has not authorized anyone to provide you with information different from that which is contained in this prospectus. Hidden Ladder is offering to sell shares of common stock and seeking offers to buy shares of common stock only in jurisdictions where offers and sales are permitted. The information contained in this prospectus is accurate only as of the date of this prospectus, regardless of the time of delivery of this prospectus, or of any sale of the common stock.

This summary provides an overview of selected information contained in this prospectus. It does not contain all the information that you should consider before making a decision to purchase the shares offered by Hidden Ladder. You should very carefully and thoroughly read the more detailed information in this prospectus and review our financial statements.

#### SUMMARY INFORMATION ABOUT HIDDEN LADDER

Hidden Ladder plans to create and market a set of safety product for homeowners. Hidden Ladder's first product will be a hidden safety escape ladder for homeowners. The intent is to provide the homeowner comfort knowing that if there is a fire in their home they will be able to escape safely from the 2nd story. It will neatly fold up and hang under the window and it will not be an eyesore in the home, but at the same time it will be easily accessible.

Hidden Ladder's plan is to sell wholesale only, targeting select retailers. The Company has identified four segments in the retail industry: Chain-retailers, single retailers, homebuilders, and mail order & Internet catalogs. The Company believes that based on the ability of home builders and chain-retailers to buy in bulk, these segments have the greatest opportunity.

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As of the date of this prospectus, we have not generated any revenue from our business operations.

The Company's business and marketing plans have not been completed and are subject to change.

The Company's auditors have raised substantial doubt as to the Company's ability to continue as a going concern.

Our business and registered office is located at the residence of Mr. David Johnson located at 2803 Isle Street, Rocklin, CA95765. Our contact number is 530-409-0453.

As of February 28, 2010, Hidden Ladder had \$9,000 of cash on hand in the corporate bank account. The Company currently has incurred liabilities of \$3,600. The Company anticipates incurring costs associated with this offering totaling approximately \$5,000.

The following financial information summarizes the more complete historical financial information found in the audited financial statements of the Company filed with this prospectus.

#### SUMMARY FINANCIAL DATA

The following summary financial data should be read together with our financial statements and the related notes and "Management's Discussion and Analysis or Plan of Operation" appearing elsewhere in this prospectus. The summary financial data is not intended to replace our financial statements and the related notes. Our historical results are not necessarily indication of the results to be expected for any future period.

BALANCE SHEET	AS OF FEBRUARY 28, 2010
-----	-----
Total Assets	\$ 9,000
Total Liabilities	\$ 3,600
Shareholder's Equity	\$ 5,400

  

OPERATING DATA	FEBRUARY 23, 2010 THROUGH FEBRUARY 28, 2010
-----	-----
Revenue	\$ 0
Net Loss	\$ 3,600
Net Loss Per Share *	\$ 0

\* Diluted loss per share is identical to basic loss per share as the Company has no potentially dilutive securities outstanding.

As indicated in the financial statements accompanying this prospectus, Hidden Ladder has had no revenue to date and has incurred only losses since inception. The Company has had no operations and has been issued a "going concern" opinion



impact on our business.

The Company does not maintain key person life insurance on its sole officer and director. The loss of this key personnel will materially impact the business and we might have to cease operations if a replacement cannot be found on a timely basis.

IF THE COMPANY CEASES OPERATIONS, IT IS HIGHLY LIKELY THAT THERE WILL NOT BE SUFFICIENT ASSETS TO SELL AND RETURN THAT CAPITAL TO INVESTORS. UNDER THESE CIRCUMSTANCES, YOU WILL LOSE YOUR INVESTMENT.

In the event of the dissolution of the Company, the proceeds realized from the liquidation of its assets, if any, will be used primarily to pay the claims of the Company's creditors, if any, before there can be any distribution to the shareholders. In that case, the ability of purchasers of the offered shares to recover all or any portion of the purchase price for the offered shares will depend on the amount of funds realized, if any, after the settlement of claims.

#### RI SKS RELATED TO THE COMPANY'S MARKET AND STRATEGY

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IF, AFTER DEMONSTRATING PROOF-OF-CONCEPT, WE ARE UNABLE TO ESTABLISH RELATIONSHIPS WITH DEVELOPMENT PARTNERS AND/OR CUSTOMERS, THE BUSINESS WILL FAIL.

Because there may be a substantial delay between the completion of this offering and the execution of the business plan, our expenses may be increased and it may take us longer to generate revenues. We have no way to predict when we will begin delivering our products. In addition, it takes time, money, and resources to build relationships with customers and partners. If these efforts are unsuccessful or take longer than anticipated, the Company may run out of capital and the business will fail.

WE MAY BE UNABLE TO GAIN ANY SIGNIFICANT MARKET ACCEPTANCE FOR OUR PRODUCTS OR ESTABLISH A SIGNIFICANT MARKET PRESENCE WITH THE HOME BUILDER AND IMPROVEMENT RETAILERS AND CONSUMERS. IF WE CAN NOT GAIN MARKET ACCEPTANCE, WE WILL NOT BE ABLE TO GENERATE REVENUE AND OUR BUSINESS WILL FAIL.

The Company's growth strategy is substantially dependent upon its ability to market its future products successfully to large retailer and large home builders. However, it may be very difficult to achieve significant acceptance due to cost, product appeal, functionality, and other factors outside of the Company's control. Such acceptance, if achieved, may not be sustained for any significant period of time nor build to an acceptable volume that is sufficient to maintain our business. In addition, there is no guarantee that any acceptance by customers will remain. Failure of the Company's products to achieve or sustain market acceptance could have a materially adverse effect on our business, financial conditions and the results of our operations.

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OBTAINING CONTRACTS TO SELL PRODUCTS WITH HOME IMPROVEMENT AND BUILDING STORES IS VERY DIFFICULT AND TIME CONSUMING. WITHOUT THESE TYPES OF CONTRACTS, THE COMPANY WILL NOT BE ABLE TO SELL ITS PRODUCTS AND ITS BUSINESS WILL FAIL.

In the home improvement and building suppliers, shelf space is very expensive and difficult to obtain. Since we are small early stage company, it will be very time consuming and expensive to obtain these types of contracts which are required to sell our products. If we are not able to secure these contracts, we will not be able to sell our product and our business will fail.

THE HOME IMPROVEMENT AND BUILDING RETAILERS GENERALLY SELL PRODUCTS IN HIGH VOLUME BUT HAVE VERY LOW MARGINS. WE MUST BE ABLE TO OPERATE OUR BUSINESS TO SUPPLY THESE DISTRIBUTION PARTNERS WITH PRODUCT VOLUMES THAT FIT WITH THEIR BUSINESS. IF WE ARE NOT ABLE TO SERVICE THESE DISTRIBUTION PARTNERS AND MATCH THEIR VOLUME REQUIREMENTS, WE WILL LOSE THEM AS DISTRIBUTION PARTNERS, OUR REVENUES WILL FALL, AND WE MIGHT HAVE TO CEASE OPERATION WHICH COULD RESULT IN A LOSS OF YOUR INVESTMENT.

The Company expects to sell products through a small number of home improvement and building retailers. These retailers will require that we accommodate certain volume requirements and if we cannot accommodate those volume requirements, they might choose to discontinue selling our products. If we lose a distribution partner, our revenues will be materially impacted and we might have to cease operations. If these circumstances occur, investors will lose their investment.

THE COMPANY ANTICIPATES THAT ESTABLISHING AND MAINTAINING A CUSTOMER BASE IN THE HOME BUILDING AND IMPROVEMENT MARKETS WILL BE DIFFICULT TO ACHIEVE ESPECIALLY SINCE CONSUMERS ARE ALWAYS COST CONSCIOUS. IF WE CAN NOT ATTRACT A CUSTOMER BASE, WE FACE A HIGH RISK OF BUSINESS FAILURE WHICH WOULD RESULT IN THE LOSS OF YOUR INVESTMENT.

The Company expects that attracting, building and managing a customer base is very difficult to accomplish in the home building market space. Customers are very cost sensitive and will switch to any other product based on cost. We plan to provide a product that is functional and economical. Accordingly, when we are









Our offering is being made on a self-underwritten basis: no minimum number of shares must be sold in order for the offering to proceed. The offering price per share is \$0.01. The following table sets forth the potential net proceeds and the uses of proceeds assuming the sale of 25% 50% 75% and 100% respectively, of the securities offered for sale by the Company.

	IF 25% OF SHARES SOLD	IF 50% OF SHARES SOLD	IF 75% OF SHARES SOLD	IF 100% OF SHARES SOLD
NET PROCEEDS FROM THIS OFFERING	\$2,500	\$10,000	\$17,500	\$25,000

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Our offering is being made on a self-underwritten basis: no minimum number of shares must be sold in order for the offering to proceed. The offering price per share is \$0.01. The following table sets forth the potential net proceeds and the uses of proceeds assuming the sale of 25% 50% 75% and 100% respectively, of the securities offered for sale by the Company.

The funds raised through this offering will first be used to cover mandatory operating expenses over the next year such as public company requirements with audit, SEC filings, and reporting. We anticipate these costs to be approximately \$5,000-6,000 which are expected to last until the end of the Company's fiscal year. The funds raised beyond these expected costs are expected to last at least for six months and will be used to further the development of the business and marketing plan, which we anticipate will cost approximately \$150,000. The costs associated with this plan include hiring three consultants (1 for product design, 1 marketing, and 1 manufacturing resources), each costing \$35,000 and the balance of \$45,000 for general working capital purposes. These resources will create the marketing and product strategy, manufacturing strategy, business development, and sales strategy. The costs are based on the experience of the management team and other consultants who have worked with us in the past. We anticipate that these resources will be able to manufacture and bring the first product, the Hidden Ladder, to market in order to start generating revenues. These resources will estimate these costs based on their experience. There can be no assurances by the Company that these strategies and estimates will not change in the future. The Company will not use any of the net proceeds from this offering for the purpose of paying dividends or for the purpose of repurchasing securities.



Hidden Ladder will receive all proceeds from the sale of the shares by the company. The price per share is \$0.01. However, Hidden Ladder common stock may never be quoted on the OTC Bulletin Board or listed on any exchange.

The company's shares may be sold to purchasers from time to time directly by, and subject to, the discretion of the company. Further, the company will not offer their shares for sale through underwriters, dealers, or agents or anyone who may receive compensation in the form of underwriting discounts, concessions or commissions from the company and/or the purchasers of the shares for whom they may act as agents. The shares sold by the company may be sold occasionally in one or more transactions at a fixed price of \$0.01 per share.

The shares may not be offered or sold in certain jurisdictions unless they are registered or otherwise comply with the applicable securities laws of such jurisdictions by exemption, qualification or otherwise. We intend to sell the shares only in the states in which this offering has been qualified or an exemption from the registration requirements is available, and purchases of shares may be made only in those states.

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In addition and without limiting the foregoing, the company will be subject to applicable provisions, rules and regulations under the Exchange Act with regard to security transactions during the period of time when this Registration Statement is effective.

Hidden Ladder will pay all expenses incidental to the registration of the shares (including registration pursuant to the securities laws of certain states).

#### LEGAL PROCEEDINGS

We are not a party to any material legal proceedings and to our knowledge; no such proceedings are threatened or contemplated by any party.

#### BUSINESS

##### Company Summary

Hidden Ladder is a home improvement company intending to develop products and sell them on a wholesale basis to various types of retailers. The Company is based in Rocklin, California. The Company was started by David Johnson and incorporated on February 23, 2010.

Hidden Ladder's operations are located in a home office.

##### Mission

Hidden Ladder will strive for quality in its safety products for consumers. The Company plans on creating a suite of products that all can be used by the consumer for fire safety and protection.

##### Products

Hidden Ladder plans to create a set of safety oriented products for homeowners. The first product will be a hidden escape ladder for homeowners. It will provide the homeowner comfort knowing that if there is a fire in their home they will be able to escape safely from the 2nd or higher story. The Company believes it is important that the ladder neatly fold up and hang under the window. It will need to be appealing to the consumer and easily accessible. Other products in the Company's plan include flashlights, fire retardant blankets, and protective eyeglasses.

##### Market Analysis Summary

Hidden Ladder believes the great potential to distribute the product to the consumer is on a wholesale basis through well established and trusted select retailers. The Company has identified four potential types of retailers: Chain-retailers, single retailers, homebuilders, and mail order/Internet catalogs. The Company believes that home builders like Home Depot and Lowes are most appealing due to their market presence and customer base. The Company also anticipates that these home builders can be time consuming and very aggressive on pricing. On the other hand, the Company plans to sell their safety products to consumers through mail order and Internet catalogs. Catalogs are easy to use and efficient, however they traditionally do not have the same market reach and customer base as the home builder or chain-retailers. Therefore, the Company plans to evaluate and select multiple types of retailers to market and sell their products.

##### Marketing

We plan to evaluate a variety of marketing methods, including in store displays, radio, newspaper, trade shows, conferences, and expos to reach potential customers. We believe safety in the home is a top priority to all consumers.

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Over the 12 month period starting upon the effective date of this registration statement, the Company anticipates needing \$150,000 of capital in order to complete the Business and Marketing Plan and to commence its execution. The Company believes this event is the most critical to our success. The Company estimates that it will take up to six months after this registration statement becomes effective and the costs will be similar to this offering, however the Company is uncertain on the timeframe for raising the follow on capital to complete the business and marketing plan.

There are two major parts to the business and marketing plan, the product development strategy and marketing strategy. The company plans on using consultants and contractors to create the product development strategy. The Company anticipates the strategy will take 4 to 6 months and will cost approximately \$70,000. The strategy costs consists of two resources, one product design and the other a manufacturing expert. The marketing strategy will take 3 to 4 months and will require one resource costing approximately \$35,000. The Company will not commence any product development and prototypes until the business and marketing plans are completed.

After the business and marketing plans are completed, Company intends to hire independent consultants, and contractors to develop the product prototypes. The Company believes finding experienced consultants in the home building and improvement industry is critical to ensure the success of the Company's development of plans that Company expects to complete the product development and prototypes within twenty four (24) months from this offering.

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Since inception to February 28, 2010, Hidden Ladder has incurred a total of \$3,600 on start-up costs. This period is five (5) days from February 23, 2010 to February 28, 2010. The Company has not generated any revenue from business operations. All proceeds currently held by the company are the result of the sale of common stock to its officer. The Company does not have any contractual arrangements with our CEO, Mr. David Johnson to fund the company on an on-going basis for either operating capital or a loan. The CEO may elect to fund the Company as he did initially, however there are no assurances that he will in the future.

The Company incurred expenditures of \$3,500 for audit services and \$100 for general administrative costs. Since inception, the majority of the company's time has been spent on developing its business plan and conducting industry research, and preparing for a primary financial offering. This loss occurred on February 28, 2010 and has been incurred by the company for the period of February 23, 2010 to February 28, 2010 and has not been reimbursed by the company.

development strategy for the product prototypes. Until the Business and Marketing plan are completed, we are not able to quantify with any certainty any planned capital expenditures beyond the business and marketing plan. Currently, the only planned capital expenditures are the public company operating costs. As of February 28, 2010, the Company has no firm commitments for any capital expenditures.

Our business will require additional capital resources that may be funded through the issuance of common stock or of notes payable or other debt arrangements. The Company will explore all financing possibilities and alternatives. Despite our current financial status we believe that we may be able to issue notes payable or debt instruments in order to further develop our Business and Marketing Plan. We anticipate that receipt of such financing may require granting a security interest in the Company, and are willing to grant such interest to secure the necessary funding. This security interest would be UCC1 lien on all of the Company's assets. Any security interest would take preference over equity in a liquidation.

Through February 28, 2010, we have incurred a total of \$3,600 in general and administration expenses including \$3,500 in professional fees. This loss occurred over a period of five (5) days from February 23, 2010 to February 28, 2010 and our current cash reflects less than one (1) month of operation.

To date, we have managed to keep our monthly cash flow requirement low for two reasons. ~~\$500~~, our sole officer has agreed not to draw a salary until the Company has raised \$500,000 of cash in either equi (u od ~~100~~ o00





- o the prompt reporting violation of the code, and
- o accountability for adherence to the code.

A copy of our Code of Business Conduct and Ethics has been filed with the Securities and Exchange Commission as an exhibit to this Form S-1 filing. Any person desiring a copy of the Code of Business Conduct and Ethics, can obtain one by going to [www.sec.gov](http://www.sec.gov) and looking at the attachments to this Form S-1.

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#### BACKGROUND OF OFFICER AND DIRECTOR

Mr. David Johnson, President, Chief Executive Officer, Sole Member of the Board of Directors, Chief Financial Officer, Principal Accounting Officer, Secretary

#### RESUME

Mr. Johnson has over 8 years of experience in building industry with extensive experience in the development of products for builders and end users. Prior to joining Hidden Ladder, Mr. Johnson worked as a project manager for Davis Electric, a building and construction company based in Sacramento, California from 2001 till 2009. From 2009 to June 2010, Mr. Johnson has been providing consulting services to local building contractors in the Sacramento Area.

#### CERTAIN TRANSACTIONS AND RELATED TRANSACTIONS

None.

#### EXECUTIVE COMPENSATION

David Johnson will not be taking any compensation until the Company has raised \$500,000 of cash in either a

The stockholder listed below has direct ownership of his shares and possesses sole voting and dispositive power with respect to the shares.

Class of Shares	Name of Shareholder	Number of Shares	Percentage of Shares (1)
Shares of Common Stock	David Johnson (2) 2803 Isle Street Rocklin, CA 95765	9,000,000	100%

(1) Based on 9,000,000 shares outstanding as of February 28, 2010.

(2) The person named above may be deemed to be a "parent" and "promoter" of our company, within the meaning of such terms under the Securities Act of 1933. Mr. Johnson is the only "parent" and "promoter" of the company.

For the period ended February 28, 2010, a total of 9,000,000 shares of common stock were issued to our sole officer and director, all of which are restricted securities, as defined in Rule 144 of the Rules and Regulations of the SEC promulgated under the Securities Act. Under Rule 144, these shares can be publicly sold, subject to volume restrictions and restrictions on the manner of sale, commencing one year after their acquisition. Under Rule 144, a shareholder can sell up to 1% of total outstanding shares every three months thereafter.



appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the company's internal control over financial reporting. Accordingly, we express no such opinion. An audit also includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements, assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audits provide a reasonable basis for our opinion.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Hidden Ladder, Inc. (a development stage Company) as of February 28, 2010, and the results of its operations and its cash flows for the period February 23, 2010 (inception) through February 28, 2010, in conformity with accounting principles generally accepted in the United States of America.

~~\*\*\*\*\*~~  
The Company's ability to continue as a going concern is highly uncertain. The Company will continue as a going concern. As discussed further in Note 6, the Company has been in the development stage since its inception (February 23, 2010) and continues to incur significant losses. The Company's viability is dependent upon its ability to obtain future financing and the success of its future operations. These factors raise substantial doubt as to the Company's ability to continue as a going concern. Management's plan in regard to these matters is also described in Note 6. The financial statements do not include any adjustments that might result from the outcome of this uncertainty.

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

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Hidden Ladder, Inc.  
 (A Development Stage Company)  
 Statement of Operations  
 For the Period February 23, 2010 (Inception) to February 28, 2010

	For the Period from Inception February 23, 2010 to February 28, 2010
	-----
REVENUES .....	\$ -
	-----
EXPENSES	
General & Administrative .....	100
Professional Fees .....	\$ 3,500
	-----
Loss Before Income Taxes .....	\$ (3,600)
	-----
Provision for Income Taxes .....	-
	-----
Net Loss .....	\$ (3,600)
	=====
PER SHARE DATA:	
Basic and diluted loss per common share .....	\$ -
	=====
Basic and diluted weighted Average Common shares outstanding	9,000,000
	=====

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

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OPERATING ACTIVITIES

Net Loss .....	\$ (3,600)
Changes in Operating Assets and Liabilities:	
Increase (decrease) in accounts payable and accrued liabilities .....	3,600
Net cash used in operating activities .....	-

FINANCING ACTIVITIES

Common stock issued for cash .....	9,000
Net cash provided by financing activities .....	9,000

INCREASE IN CASH AND CASH EQUIVALENTS ..... 9,000

CASH AND CASH EQUIVALENTS AT BEGINNING OF PERIOD ..... -

CASH AND CASH EQUIVALENTS AT END OF PERIOD ..... \$ 9,000  
=====

Supplemental Cash Flow Disclosures:

Cash paid for:	
Interest expense .....	\$ -
Income taxes .....	\$ -

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

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Hidden Ladder, Inc.  
(A Development Stage Company)

NOTES TO FINANCIAL STATEMENTS  
FEBRUARY 23, 2010 (INCEPTION) TO FEBRUARY 28, 2010

NOTE 1. GENERAL ORGANIZATION AND BUSINESS

Hidden Ladder, Inc. ("Hidden Ladder") is a development stage company, incorporated in the State of Florida on February 23, 2010. Hidden Ladder intends to design a hidden escape ladder for homeowners. It is intended to provide the homeowner comfort knowing that if there is a fire in their home they will be able to safely escape from the 2nd story. The ladder is intended to be both durable and simple to use. It should neatly fold up and hang under the window for easy accessibility.

NOTE 2. SUMMARY OF SIGNIFICANT ACCOUNTING PRACTICES

Accounting Basis

These financial statements are prepared on the accrual basis of accounting in conformity with accounting principles generally accepted in the United States of America.

Cash and Cash Equivalents

For the purpose of the financial statements cash equivalents include all highly liquid investments with maturity of three months or less.

Earnings (Loss) per Share

The basic earnings (loss) per share are calculated by dividing the Company's net income available to common shareholders by the weighted average number of common shares outstanding during the year. The diluted earnings (loss) per share are calculated by dividing the Company's net income (loss) available to common shareholders by the diluted weighted average number of shares outstanding during the year. The diluted weighted average number of shares outstanding is the basic weighted number of shares adjusted as of the first of the year for any potentially dilutive debt or equity. There are no diluted shares outstanding.

Dividends  
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The Company has not adopted any policy regarding payment of dividends. No dividends have been paid during the period shown, and none are contemplated in the near future.

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Hidden Ladder, Inc.  
(A Development Stage Company)

NOTES TO FINANCIAL STATEMENTS  
FEBRUARY 23, 2010 (INCEPTION) TO FEBRUARY 28, 2010

Income Taxes  
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The Company adopted FASB ASC 740, Income Taxes, at its inception deferred tax assets and liabilities are recognized for the future tax consequences attributable to differences between the financial statement carrying amounts of existing assets and liabilities and their respective tax bases. Deferred tax assets, including tax loss and credit carry forward





DEALER PROSPECTUS DELIVERY OBLIGATION

Until \_\_\_\_\_, (90 days after the effective date of this prospectus) all dealers that effect transactions in these securities, whether o

ITEM 16. EXHIBITS AND FINANCIAL STATEMENT SCHEDULES.

The following exhibits are filed as part of this registration statement, pursuant to Item 601 of Regulation K. All exhibits have been previously filed unless otherwise noted.

EXHIBIT NO.	DOCUMENT DESCRIPTION
3.1	Articles of Incorporation of Hidden Ladder, Inc. *
3.2	Bylaws of Hidden Ladder, Inc. *
4.1	Specimen Stock Certificate of Hidden Ladder, Inc. *
5.1	Opinion of Counsel. **
14.1	Code of Business Conduct and Ethics. *
23.1	Consent of Accountants. **
23.2	Consent of Counsel. **
99.1	Subscription Documents and Procedure of Hidden Ladder, Inc. *

\* Previously Filed

\*\* Filed herewith

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(B) DESCRIPTION OF EXHIBITS

EXHIBIT 3.1 Articles of Incorporation of Hidden Ladder, Inc.

EXHIBIT 3.2 Bylaws of Hidden Ladder, Inc.

EXHIBIT 4.1 Specimen Stock Certificate of Hidden Ladder, Inc.

EXHIBIT 5.1 Opinion of Counsel.

EXHIBIT 14.1 Code of Business Conduct and Ethics.

EXHIBIT 23.1 Consent of Accountants

EXHIBIT 23.2 Consent of Counsel.

EXHIBIT 99.1 Subscription Documents and Procedure of Hidden Ladder, Inc.

ITEM 17. UNDERTAKINGS

The undersigned registrant hereby undertakes:

- To file, during any period in which offers or sales are being made, a post-effective amendment to this registration statement:
  - To include any prospectus required by Section 10(a)(3) of the Securities Act of 1933;
  - To reflect in the prospectus any facts or events arising after the effective date of the registration statement (or the most recent post-effective amendment thereof) which, individually or in the aggregate, represent a fundamental change in the information set forth in the registration statement. Notwithstanding the foregoing, any increase or decrease in the volume of securities offered (if the total dollar value of securities offered would not exceed that which was registered) and any deviation from the low or high end of the estimated maximum offering range may be reflected in the form of prospectus filed with the Commission pursuant to Rule 424(b) if, in the aggregate, the changes in volume and price represent no more than 20% change in the maximum aggregate offering price set forth in the "Calculation of Registration Fee" table in the effective registration statement.
  - To include any material information with respect to the plan of distribution not previously disclosed in the registration statement or any material change to such information in the registration statement.
- That, for the purpose of determining any liability under the Securities Act of 1933, each such post-effective amendment shall be deemed to be a new registration statement relating to the securities offered therein, and the offering of such securities at that time shall be deemed to be the initial bona fide offering thereof.
- To remove from registration by means of a post-effective amendment any of the securities being registered that remain unsold at the termination of





EXHIBITS 5.1 and 23.2

SCHNEIDER WEINBERGER & BIELLY LLP  
2200 Corporate Boulevard, N.W., Suite 2100  
Boca Raton, Florida 33432

June 22, 2010

Hidden Ladder, Inc.  
2803 Isle Street  
Rocklin, California 95765

RE: Registration Statement On Form S-1, SEC File No. 333-165685 (the  
"Registration Statement") of Hidden Ladder, Inc., a Florida  
corporation (the "Company")

Ladies and Gentlemen:

This opinion is submitted pursuant to the applicable rules of the  
Securities Act of 1933.

LAKE & ASSOCIATES, CPA'S

CONSENT OF INDEPENDENT REGISTERED PUBLIC ACCOUNTING FIRM  
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We consent to the use, in the report on Form S-1A Amendment 3 of Hidden Ladder, Inc. (A Development Stage Company), of our report dated March 24, 2010 on our audit of the financial statements of Hidden Ladder, Inc. (A Development Stage Company) as of February 28, 2010, and the related statement of operations, shareholders' equity and cash flows from inception on February 23, 2010 through February 28, 2010 and the reference to us under the caption "Experts."

/s/ Lake & Associates, CPA's LLC  
Lake & Associates, CPA's LLC  
Boca Raton, FL  
June 22, 2010

1905 Wright Boulevard  
Schaumburg, IL 60193

20283 State Road 7, Suite 300  
Boca Raton, Florida 33498

Phone: 847.524.0800  
Fax: 847.524.1655

Phone: 866.982.9874  
Fax: 561.982.7985





RESPONSE:

We concur with the Staff and have moved the Dealer Prospectus Delivery Obligation to the back of the cover page of the prospectus.

STAFF COMMENT 4:

We note your statements on page 6 and throughout your filing that you have not yet developed your business and marketing plan and that such plans are subject to change. Please state this in your Summary Information About Hidden Ladder section.

RESPONSE:

We concur with the Staff and have added the appropriate language to the



STAFF COMMENT 13:

Please clarify in the first paragraph that Schneider Weinberger & Beilly LLP has acted as counsel to the company.

RESPONSE:

Schneider Weinberger & Beilly has not acted as company counsel. They have only provided the opinion as to the registerable shares in the registration statement.

STAFF COMMENT 14:

We note your indication that you do not admit that you are included within the category of persons whose consent is required. While counsel may state that it does not admit that it is an expert under Section 7 of the Act, it may not disclaim responsibility for providing a consent. Please revise.

RESPONSE:

We concur with the Staff and have modified the opinion accordingly.

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We trust that you will find the foregoing responsive to the comments of the Staff Comments. Please direct any comments or questions regarding this letter or the Registration Statement to the undersigned at 530-409-0453.

Sincerely,

/s/ David Johnson

David Johnson  
Chief Executive Officer

Enclosure

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