

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

FORM S-1/A
AMENDMENT No. 1
REGISTRATION STATEMENT UNDER THE SECURITIES ACT OF 1933

Hidden Ladder, Inc.

(Exact name of registrant as specified in its charter)

Florida

(State or other jurisdiction of incorporation or organization)

5020

(Primary Standard Industrial Classification Code Number)

27-1933597

(I.R.S. Employer Identification Number)

David Johnson
2803 Isle Street, Rocklin, CA 95765
530-409-0453

(Address, including zip code, and telephone number, including
area code, of registrant's principal executive offices)

As soon as practicable after the effective date of this registration statement

(Approximate date of commencement of proposed sale to the public)

This is the initial public offering of the Company's common stock.

If any of the securities being registered on this Form are to be offered on a
delayed or continuous basis pursuant to Rule 415 under the Securities Act of
1933 check the following box: ☒ [X]

If this Form is filed to register additional securities for an offering pursuant
to Rule 462(b) under the Securities Act, please check the following box and list
the Securities Act registration statement number of the earlier effective
registration statement for the same offering. ☐ []

If this Form is a post-effective amendment filed pursuant to Rule 462(c) under
the Securities Act, check the following box and list the Securities Act
registration statement number of the earlier effective registration statement
for the same offering. ☐ []

If this Form is a post-effective amendment filed pursuant to Rule 462(d) under
the Securities Act, check the following box and list the Securities Act
registration statement number of the earlier effective registration statement
for the same offering. ☐ []

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. (Check one)

Large accelerated filer ☐ [] Accelerated filer ☐ []
Non-accelerated filer ☐ [] Smaller reporting Company ☒ [X]
(Do not check if a smaller reporting Company)

CALCULATION OF REGISTRATION FEE

Title of Each Class of Securities to be Registered	Amount to be Registered	Proposed Maximum Offering Price Per Unit (1)	Proposed Maximum Aggregate Offering Price	Amount of Registration Fee (2)
Common Stock by Company	3,000,000	\$0.01	\$30,000	\$2.14

(1) The offering price has been arbitrarily determined by the Company and bears
no relationship to assets, earnings, or any other valuation criteria. No
assurance can be given that the shares offered hereby will have a market value
or that they may be sold at this, or at any price.

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

(3) 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.

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.

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'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 costs of the offering which the Company estimates at \$5,000. The offering price of \$0.01 per share may not reflect the market price of the shares after the offering. The proceeds from the sale of the securities will be placed directly into the Company's account and there will not be an escrow account. All proceeds from the sale of the securities are non-refundable, except as may be required by applicable laws. The Company will pay all expenses incurred in this offering. There has been no public trading market for the common stock of Hidden Ladder.

The offering will be closed at the earlier of 90 days after the registration statement becomes effective or all of the shares are sold in the offering.

THIS INVESTMENT INVOLVES A HIGH DEGREE OF RISK. YOU SHOULD PURCHASE SHARES ONLY IF YOU CAN AFFORD A COMPLETE LOSS. SEE "RISK FACTORS" BEGINNING ON PAGE 5.

Neither the Securities and Exchange Commission nor any state securities commission has approved or disapproved of these securities or passed upon the adequacy or accuracy of the prospectus. Any representation to the contrary is a criminal offense.

The information in this prospectus is not complete and may be changed. We may not sell these securities until the registration statement filed with the Securities and Exchange Commission is effective. This prospectus is not an offer to sell these securities and is not soliciting an offer to buy these securities in any state where the offer or sale is not permitted.

The date of this prospectus is May __, 2010

DEALER PROSPECTUS DELIVERY OBLIGATION

Until _____, (90 days after the effective date of this prospectus) all dealers that effect transactions in these securities, whether or not participating in this offering, may be required to deliver a prospectus. This is in addition to the dealers' obligation to deliver a prospectus when acting as underwriters and with respect to their unsold allotments or subscriptions.

TABLE OF CONTENTS

	Page No.
Part I	
- - - - -	
SUMMARY OF OUR OFFERING.....	3
SUMMARY OF FINANCIAL DATA.....	5
DESCRIPTION OF PROPERTY.....	6
RISK FACTORS.....	6
USE OF PROCEEDS.....	14
DETERMINATION OF OFFERING PRICE.....	15
DILUTION OF THE PRICE YOU PAY FOR YOUR SHARES.....	15
THE OFFERING BY THE COMPANY.....	16
PLAN OF DISTRIBUTION.....	16
LEGAL PROCEEDINGS.....	17
BUSINESS.....	17
MANAGEMENT'S DISCUSSION AND ANALYSIS OR PLAN OF OPERATION.....	19
CODE OF BUSINESS CONDUCT AND ETHICS.....	24

BACKGROUND OF OFFICER AND DIRECTOR.....	24
CERTAIN TRANSACTIONS AND RELATED TRANSACTIONS.....	24
EXECUTIVE COMPENSATION.....	24
PRINCIPAL STOCKHOLDERS.....	25
DESCRIPTION OF SECURITIES.....	26
REPORTING.....	27
STOCK TRANSFER AGENT.....	27
STOCK OPTION PLAN.....	28
LITIGATION.....	28
LEGAL MATTERS.....	28
EXPERTS.....	28
FINANCIAL STATEMENTS.....	F-1

Part II
- - - - -

ITEM 13. OTHER EXPENSES OF ISSUANCE AND DISTRIBUTION	II-1
ITEM 14. INDEMNIFICATION OF DIRECTOR AND OFFICER	II-1
ITEM 15. RECENT SALES OF UNREGISTERED SECURITIES	II-2
ITEM 16. EXHIBITS	II-2
ITEM 17. UNDERTAKINGS	II-3
SIGNATURES	II-5

2

SUMMARY OF OUR OFFERING

Hidden Ladder, Inc. has 9,000,000 shares of common stock issued and outstanding and is registering an additional 3,000,000 shares of common stock for offering to the public. The company plans to sell all 3,000,000 shares of common stock after this registration becomes effective. The price at which the company offers these shares is fixed at \$0.01 per share for the duration of the offering. Hidden Ladder will receive all proceeds from the sale of the common stock.

3,000,000 shares of common stock are offered by the company.

Offering price per share by the company	The price, if and when the company sells the shares of common stock, is set at \$0.01.
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Number of shares outstanding before the offering of common shares	9,000,000 common shares are currently issued and outstanding.
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Number of shares outstanding after the offering of common shares	12,000,000 common shares will be issued and outstanding after this offering is completed if all shares are sold. If the offering is not fully subscribed, less than 12,000,000 will be outstanding after the offering. For example, if the Company sells 50% of the total offering of 3,000,000 shares of common stock, the Company will receive \$10,000 in net proceeds under these circumstances.
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The minimum number of shares to be sold in this offering	None.
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Market for the common shares	There is no public market for the common shares. The shares are being offered at \$0.01 per share. Hidden Ladder may not be able to meet the requirement for a public listing or quotation of its common stock. Further, even if Hidden Ladder common stock is quoted or granted listing, a market for the common shares may not develop. If a market develops, the price of the shares in the market may not be greater than or equal to the price in this offering.
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Use of proceeds	The Company intends to use the proceeds of this offering to further the development of the business and marketing plan, and for other general corporate and working capital purposes. The expenses of this offering, including the preparation of this prospectus and the filing of this registration statement, estimated at \$5,000, are being paid for by Hidden Ladder. The net proceeds will be the gross proceeds from the offering less the expenses of \$5,000. Therefore, if the all shares are sold in the offering, the net proceeds will be \$25,000 (\$30,000 Gross proceeds
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- \$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 design a safety product for homeowners. The Hidden Ladder will provide a hidden 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 chain-retailers to buy in bulk, this segment has the greatest opportunity. In this segment, the Company identified two categories of interest: home-improvement and safety.

Of these two categories, the Company selected home-improvement based on the Company's research that indicated their strength of their purchasing power and the rate of growth in the industry. Based on the financial results released from Home Depot, the Company believes that they showed the highest sales volume in home safety supplies among the home-improvement sector. Therefore, the Company has decided to target Home Depot as an initial sales prospect once the product is developed.

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

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, CA 95765. 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
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Total Assets	\$ 9,000
Total Liabilities	\$ 3,600
Shareholder's Equity	\$ 5,400

OPERATING DATA	FEBRUARY 23, 2010 THROUGH FEBRUARY 28, 2010
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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 from their auditors, based upon the Company's reliance upon the sale of our common stock as the sole source of funds for our future operations.

5

DESCRIPTION OF PROPERTY

The company does not own any real estate or other properties. The company's office is located at 2803 Isle Street, Rocklin, CA 95765. The business office is located at the residence of David Johnson, the CEO, of the company at no charge.

RISK FACTORS

Please consider the following risk factors and other information in this prospectus relating to our business and prospects before deciding to invest in our common stock.

This offering and any investment in our common stock involves a high degree of risk. You should carefully consider the risks described below and all of the information contained in this prospectus before deciding whether to purchase our common stock. If any of the following risks actually occur, our business, financial condition and results of operations could be harmed.

The Company considers the following to be the material risks for an investor regarding this offering. Hidden Ladder should be viewed as a high-risk investment and speculative in nature. An investment in our common stock may result in a complete loss of your entire investment. Please consider the following risk factors before deciding to invest in our common stock.

RISKS RELATED TO OUR FINANCIAL CONDITION AND CAPITAL REQUIREMENTS

AUDITOR'S GOING CONCERN

THERE IS SUBSTANTIAL UNCERTAINTY ABOUT THE ABILITY OF HIDDEN LADDER, INC. TO CONTINUE ITS OPERATIONS AS A GOING CONCERN

In their audit report for the period ending February 28, 2010 and dated March 24, 2010; our auditors have expressed an opinion that substantial doubt exists as to whether we can continue as an ongoing business. Because our sole officer may be unwilling or unable to loan or advance any additional capital to Hidden Ladder, Inc. we believe that if we do not raise additional capital within 12 months of the effective date of this registration statement, we may be required to suspend or cease the implementation of our business plans. Due to the fact that there is no minimum investment and no refunds on sold shares, you may be investing in a Company that will not have the funds necessary to develop its business strategies. As such we may have to cease operations and you could lose your entire investment. See the February 28, 2010 Audited Financial Statements - Auditors Report". Because the Company has been issued an opinion by its auditors that substantial doubt exists as to whether it can continue as a going concern

it may be more difficult to attract investors.

SINCE HIDDEN LADDER ANTICIPATES OPERATING EXPENSES WILL INCREASE PRIOR TO GENERATING A PRODUCT FOR SALE, IT MAY NEVER ACHIEVE PROFITABILITY AND IF THE COMPANY CAN NOT ACHIEVE PROFITABILITY OR RAISE ADDITIONAL CAPITAL, IT MAY FAIL RESULTING IN A COMPLETE LOSS OF YOUR INVESTMENT

The Company anticipates an increase in its operating expenses in order to create a product. Within the next 12 months, the Company will have costs of at least \$150,000 related to (i) the completion of the marketing and business plan and (ii) operational expenses.

6

There is no history upon which to base any assumption as to the likelihood that the Company will be successful in creating a product. We cannot provide investors with any assurance that if we create a product, that we will be successful in attracting customers and have the ability to generate any revenue. If we are unable to address these risks, there is a high probability that our business can fail, which will result in the loss of your entire investment.

OUR BUSINESS WILL FAIL IF WE DO NOT OBTAIN ADEQUATE FINANCING, RESULTING IN THE COMPLETE LOSS OF YOUR INVESTMENT

We will require additional financing to sustain our business operations. Over the next 12 months, we anticipate needing at least \$150,000 to complete the marketing and business plan and other operating expenses. Currently, we do not have any arrangements for financing and can provide no assurances to investors that we will be able to obtain any when required. If we don't raise additional capital, our business will fail.

RISKS RELATED TO THIS OFFERING

BECAUSE THERE IS NO PUBLIC TRADING MARKET FOR OUR COMMON STOCK, YOU MAY NOT BE ABLE TO RESELL YOUR STOCK AND NOT BE ABLE TO TURN YOUR INVESTMENT INTO CASH

There is currently no public trading market for Hidden Ladder's common stock. Therefore, there is no central place, such as a stock exchange or electronic trading system, to resell your shares. If you do want to resell your shares, you will have to locate a buyer and negotiate your own sale. The offering price and other terms and conditions relative to the Company's shares have been arbitrarily determined by the Company and do not bear any relationship to assets, earnings, book value or any other objective criteria of value. Additionally, as the Company was formed recently and has only a limited operating history and no earnings, the price of the offered shares is not based on its past earnings and no investment banker, appraiser or other independent third party has been consulted concerning the offering price for the shares or the fairness of the offering price used for the shares.

INVESTING IN OUR COMPANY WILL RESULT IN AN IMMEDIATE LOSS BECAUSE BUYERS WILL PAY MORE FOR OUR COMMON STOCK THAN THE PRO RATA PORTION OF THE ASSETS ARE WORTH

The Company has only been recently formed and has only a limited operating history and no earnings, therefore, the price of the offered shares is not based on any data. The offering price and other terms and conditions regarding the Company's shares have been arbitrarily determined and do not bear any relationship to assets, earnings, book value or any other objective criteria of value. No investment banker, appraiser or other independent third party has been consulted concerning the offering price for the shares or the fairness of the offering price used for the shares.

The offering price of \$0.01 per common share as determined herein is substantially higher than the net tangible book value per share of the Company's common stock. Hidden Ladder's assets do not substantiate a share price of \$0.01. This premium in share price applies to the terms of this offering and does not attempt to reflect any forward looking share price subsequent to the Company obtaining a listing on any exchange, or becoming quoted on the OTC Bulletin Board.

7

THERE IS NO MINIMUM AMOUNT REQUIRED TO BE RAISED IN THIS OFFERING, AND IF WE CANNOT GENERATE SUFFICIENT FUNDS FROM THIS OFFERING, THE BUSINESS WILL FAIL.

There is not a minimum amount of shares that need to be sold in this Offering for the Company to access the funds. Therefore, the proceeds of this Offering will be immediately available for use by us and we don't have to wait until a minimum number of Shares have been sold to keep the proceeds from any sales. We can't assure you that subscriptions for the entire Offering will be obtained. We have the right to terminate the offering of the Shares at any time, regardless of the number of Shares we have sold since there is no minimum subscription requirement. Our ability to meet our financial obligations, cash needs, and to achieve our objectives, could be adversely affected if the entire offering of Shares is not fully subscribed for.

BECAUSE THE COMPANY HAS 300,000,000 AUTHORIZED SHARES, MANAGEMENT COULD ISSUE ADDITIONAL SHARES, DILUTING THE CURRENT SHAREHOLDERS' EQUITY

The Company has 300,000,000 authorized shares, of which only 9,000,000 are currently issued and outstanding and an up to a maximum amount of 12,000,000 will be issued and outstanding after this offering terminates if the full offering is subscribed. The Company's management could, without the consent of the existing shareholders, issue substantially more shares, causing a large dilution in the equity position of the Company's current shareholders. Additionally, large share issuances would generally have a negative impact on the Company's share price. It is possible that, due to additional share issuance, you could lose a substantial amount, or all, of your investment.

INVESTING IN THE COMPANY IS HIGHLY SPECULATIVE AND COULD RESULT IN THE ENTIRE LOSS OF YOUR INVESTMENT

Purchasing the offered shares is highly speculative and involves significant risk. The offered shares should not be purchased by any person who cannot afford to lose their entire investment. The business and marketing plan of the Company is not completed, and it is possible that we would be unable to finish it. The Company's shareholders may be unable to realize a substantial or any return on their purchase of the offered shares and may lose their entire investment. For this reason, each prospective purchaser of the offered shares should read this prospectus and all of its exhibits carefully and consult with their attorney, business and/or investment advisor.

AS WE DO NOT HAVE AN ESCROW OR TRUST ACCOUNT WITH SUBSCRIPTIONS FOR INVESTORS, IF WE FILE FOR OR ARE FORCED INTO BANKRUPTCY PROTECTION, THEY WILL LOSE THE ENTIRE INVESTMENT

Invested funds for this offering will not be placed in an escrow or trust account and if we file for bankruptcy protection or a petition for involuntary bankruptcy is filed by creditors against us, your funds will become part of the bankruptcy estate and administered according to the bankruptcy laws. As such, you will lose your investment and your funds will be used to pay creditors.

THE COMPANY DOES NOT ANTICIPATE PAYING DIVIDENDS IN THE FORESEEABLE FUTURE, SO THE ONLY WAY IN WHICH YOU CAN MAKE A GAIN ON ANY INVESTMENT IN THIS COMPANY IS TO SELL THE STOCK IF AND ONLY IF A MARKET DEVELOPS.

We do not anticipate paying dividends on our common stock in the foreseeable future, but plan rather to retain earnings, if any, for the operation growth and expansion of our business. Therefore, the only way to liquidate your investment is to sell your stock.

8

IN THE EVENT THAT THE COMPANY'S SHARES ARE TRADED, THEY MAY TRADE UNDER \$5.00 PER SHARE AND THUS WILL BE A PENNY STOCK. TRADING IN PENNY STOCKS HAS MANY RESTRICTIONS AND THESE RESTRICTIONS COULD ADVERSELY AFFECT THE PRICE AND LIQUIDITY OF THE COMPANY'S SHARES CREATING A POTENTIAL LOSS OF INVESTMENT

In the event that our shares are traded, and our stock trades below \$5.00 per share, our stock would be known as a "penny stock", which is subject to various regulations involving disclosures to be given to you prior to the purchase of any penny stock. The U.S. Securities and Exchange Commission (the "SEC") has adopted regulations which generally define a "penny stock" to be any equity security that has a market price of less than \$5.00 per share, subject to certain exceptions. Depending on market fluctuations, our common stock could be considered to be a "penny stock". A penny stock is subject to rules that impose additional sales practice requirements on broker/dealers who sell these securities to persons other than established customers and accredited investors. For transactions covered by these rules, the broker/dealer must make a special suitability determination for the purchase of these securities. In addition, he must receive the purchaser's written consent to the transaction prior to the purchase. He must also provide certain written disclosures to the purchaser. Consequently, the "penny stock" rules may restrict the ability of broker/dealers to sell our securities, and may negatively affect the ability of holders of shares of our common stock to resell them. These disclosures require you to acknowledge that you understand the risks associated with buying penny stocks and that you can absorb the loss of your entire investment. Penny stocks are low priced securities that do not have a very high trading volume. Consequently, the price of the stock is often volatile and you may not be able to buy or sell the stock when you want to.

BLUE SKY LAWS MAY LIMIT YOUR ABILITY TO SELL YOUR SHARES. IF THE STATE LAWS ARE NOT FOLLOWED, YOU WILL NOT BE ABLE TO SELL YOUR SHARES AND YOU MAY LOOSE YOUR INVESTMENT

State Blue Sky laws may limit resale of the Shares. The holders of our shares of common stock and persons who desire to purchase them in any trading market that might develop in the future should be aware that there may be significant state law restrictions upon the ability of investors to resell our shares.

Accordingly, even if we are successful in having the Shares available for trading on the OTCBB, investors should consider any secondary market for the

Company's securities to be limited.

SINCE OUR SOLE OFFICER AND DIRECTOR CURRENTLY OWNS 100% OF THE OUTSTANDING COMMON STOCK, INVESTORS MAY FEEL THAT HIS DECISIONS ARE CONTRARY TO THEIR INTERESTS

The Company's sole officer and director, Mr. David Johnson, owns 100% of the outstanding shares and will own no less than 75% after this offering is completed. For example, if 50% of the offering is sold, Mr. Johnson will retain 85.7% of the shares outstanding. As a result, he will maintain control of the Company and be able to choose all of our directors. His interests may differ from those of other stockholders. Factors that could cause his interests to differ from the other stockholders include the impact of corporate transactions on the timing of business operations and his ability to continue to manage the business given the amount of time he is able to devote to the Company.

THE COMPANY'S SOLE OFFICER AND DIRECTOR HAVE WILL MAKE ALL DECISIONS AND IF MANAGEMENT MAKES POOR DECISIONS, WE MAY BE UNABLE TO CONTINUE OUR OPERATIONS AND OUR BUSINESS MAY FAIL

9

All decisions regarding the management of the company's affairs will be made exclusively by its sole officer and director. Purchasers of the offered shares may not participate in the management of the company and, therefore, are dependent upon the business acumen of the sole officer and director. Accordingly, if management makes poor decisions, no person will be able to change those decisions. Potential purchasers of the offered shares must carefully evaluate the personal experience and business performance of the company's management.

RISKS RELATED TO INVESTING IN OUR COMPANY

OUR LACK OF AN OPERATING HISTORY GIVES NO ASSURANCE THAT OUR FUTURE OPERATIONS WILL RESULT IN ANY REVENUES, WHICH COULD RESULT IN THE SUSPENSION OR TERMINATION OF OUR OPERATIONS AND INVESTORS MAY LOOSE THEIR ENTIRE INVESTMENT

We were incorporated on February 23, 2010 and we have not created any product which is required to generate revenue. We are an early entry stage company in a very competitive market. We have no operating history upon which an evaluation of our future success or failure can be made.

Based upon current plans, we expect to incur operating losses in future periods because we will be incurring expenses and not generating revenues because we don't have a product. If and when we have a product, we cannot guarantee that we will be successful in generating revenues in the future. Failure to generate revenues will cause us to go out of business and you will lose your entire investment.

OUR OPERATING RESULTS MAY PROVE UNPREDICTABLE WHICH MAY IMPACT THE COMPANY AND THE VALUE OF THE INVESTMENT

Our operating results are likely to fluctuate significantly in the future due to a variety of factors, many of which we have no control over. Currently, we don't have a product or prototype. Factors that may cause our operating results to fluctuate significantly include: our inability to generate enough working capital from future equity sales, our ability to hire key personnel to help create a product, our inability to develop a product, and Mr. Johnson's time allocation to drive the business; and after we create a commercial product, the factors include: the level of commercial acceptance by the home improvement and home building market of our products; competitive landscape with other product suppliers, pricing, fluctuations in the demand for our product, and capital expenditures relating to expansion of our future business, operations and infrastructure and general economic conditions. If realized, any of these risks could have a materially adverse effect on our business, financial condition and operating results.

THE COMPANY'S SOLE OFFICER AND DIRECTOR MAY NOT BE IN A POSITION TO DEVOTE A MAJORITY OF HIS TIME TO THE COMPANY, WHICH MAY RESULT IN PERIODIC INTERRUPTIONS AND EVEN BUSINESS FAILURE.

Mr. Johnson, our sole officer and director, has other business interests and currently devotes approximately 25 to 30 hours per week to our operations. He provides limited consulting advise and services to L&H Air Co, a construction company. Our operations may be sporadic and occur at times which are not convenient to Mr. Johnson, which may result in periodic interruptions or suspensions of our business plan. If the demands of the Company's business require the full business time of our sole officer and director, he is prepared to adjust his timetable to devote more time to the Company. However, he may not be able to devote sufficient time to the management of the business, which may result in periodic interruptions in implementing the Company's plans in a timely manner.

Such delays could have a significant negative effect on the success of the business.

THE CEO MAY LEAVE THE COMPANY WHICH COULD ADVERSELY AFFECT THE ABILITY OF THE COMPANY TO CONTINUE OPERATIONS. IF THE COMPANY CEASES OPERATIONS, YOU WILL LOOSE YOUR INVESTMENT

Because the Company is entirely dependent on the efforts of its CEO, sole officer and director, his departure or the loss of other key personnel in the future, could have a materially adverse effect on the business. His expertise in the building industry as well as his technical expertise are critical to the success of the business. The loss of this resource would have a significant 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.

RISKS RELATED TO THE COMPANY'S MARKET AND STRATEGY -----

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.

11

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 IT'S 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 CONSCIENCE. 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 must always strive to provide a quality product that is functional yet economical. Accordingly, when we are ready, if we cannot build a customer base, our future sales and operating results will be negatively impacted and our business could fail.

RISKS RELATED TO INVESTING IN OUR BUSINESS

IF THE COMPANY ENCOUNTERS ADDITIONAL EXPENSES OR CHARGES AND CAN NOT RESOLVE THEM AT ACCEPTABLE COSTS, THE COMPANY WILL RUN OUT OF CAPITAL AND MAY CAUSE US TO CEASE OPERATIONS.

Because we are a small business, with limited assets, we are not in a position to assume unanticipated costs and expenses. If we encounter these type of circumstances and do not have the financial resources to fix them, we may have to suspend operations or cease operations entirely which could result in a total loss of your investment.

THE COMPANY MAY RETAIN INDEPENDENT RESOURCES OR CONSULTANTS TO HELP GROW THE BUSINESS. IF THESE RESOURCES DO NOT PERFORM, THE COMPANY MAY HAVE TO CEASE OPERATIONS AND YOU MAY LOOSE YOUR INVESTMENT

The company's management may retain independent contractors to provide services to the company. Those independent individuals and organizations have no fiduciary duty to the shareholders of the company and may not perform as expected.

12

HOME BUILDING MARKET IS A MATURE MARKET WITH AGGRESSIVE COMPETITION ON PRICING, SERVICES AND SUPPORT. FAILURE TO PROVIDE ATTRACTIVE MARGINS AND ADEQUATE SERVICES AND SUPPORT TO HOME BUILDER RETAILERS WILL RESULT IN DECREASED REVENUES. WITHOUT REVENUES OUR BUSINESS WILL FAIL.

The Company believes the home improvement and home building market is very competitive and aggressive on pricing, service, and support. Competitors may enter this sector with superior products, services, financial resources, conditions and/or benefits. This would infringe on our ability to attract customers, lengthen our sales cycle, increase marketing costs, which in turn will have an adverse affect upon our business and the results of our operations.

COMPETITION MAY DECREASE OUR FUTURE ABILITY TO GAIN CUSTOMERS AND MARKET SHARE.

Several of our competitors have substantially more capital, longer operating histories, greater brand recognition, larger customer bases than we do. The competitors include First Alert, Black and Decker, Kidde, Red Rung and others. All of these companies have safety ladders that are carried in home building and improvement retailers like Home Depot, Lowes, ACE Hardware. These companies market their products at industry trade shows, conferences, and expos to market their service. The company believe that these brands are well recognize among consumers. In addition, according to SEC filings stating results as of January 1, 2010, companies like Black & Decker have over \$400 million of cash on the balance sheet and generated over \$969 million in revenue during the last calendar quarter 2009. These competitors may also adopt more aggressive pricing policies and establish more comprehensive marketing and advertising campaigns than we can. Our competitors may develop product offerings that we do not offer or that are more sophisticated or more cost effective. For these and other reasons, our competitors' products may achieve greater acceptance in the marketplace, limiting our ability to attract customers. Our failure to adequately address these factors could harm our business and operating results.

FORWARD-LOOKING STATEMENTS

This prospectus contains certain forward-looking statements regarding management's plans and objectives for future operations, including plans and objectives relating to our planned entry into our service business. The forward-looking statements and associated risks set forth in this prospectus include or relate to, among other things, (a) our projected profitability, (b) our growth strategies, (c) anticipated trends in our industry, (d) our ability to obtain and retain sufficient capital for future operations, and (e) our anticipated needs for working capital. These statements may be found under "Management's Discussion and Analysis or Plan of Operation" and "Description of Business," as well as in this prospectus generally. Actual events or results may differ materially from those discussed in these forward-looking statements as a result of various factors, including, without limitation, the risks outlined

under "Risk Factors" and matters described in this prospectus generally. In light of these risks and uncertainties, the forward-looking statements contained in this prospectus may not in fact occur.

The forward-looking statements herein are based on current expectations that involve a number of risks and uncertainties. Such forward-looking statements are based on the assumptions that we will be able to continue our business strategies on a timely basis, that we will attract customers, that there will be no materially adverse competitive conditions under which our business operates, that our sole officer and director will remain employed as such, and that our forecasts accurately anticipate market demand. The foregoing assumptions are based on judgments with respect to, among other things, future economic, competitive and market conditions, and future business decisions, all of which

13

are difficult or impossible to predict accurately and many of which are beyond our control. Accordingly, although we believe that the assumptions underlying the forward-looking statements are reasonable, any such assumption could prove to be inaccurate and therefore there can be no assurance that the results contemplated in forward-looking statements will be realized. In addition, as disclosed elsewhere in this "Risk Factors" section of this prospectus, there are a number of other risks inherent in our business and operations, which could cause our operating results to vary markedly and adversely from prior results or the results contemplated by the forward-looking statements. Increases in the cost of our services, or in our general or administrative expenses, or the occurrence of extraordinary events, could cause actual results to vary materially from the results contemplated by these forward-looking statements.

Management decisions, including budgeting, are subjective in many respects and subject to periodic revisions in order to reflect actual business conditions and developments. The impact of such conditions and developments could lead us to alter our marketing, capital investment or other expenditures and may adversely affect the results of our operations. In light of the significant uncertainties inherent in the forward-looking information included in this prospectus, the inclusion of such information should not be regarded as a representation by us or any other person that our objectives or plans will be achieved.

USE OF PROCEEDS

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

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 net proceeds in the table above assume \$5,000 in costs associated with this offering.

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. The funds raised beyond these expected costs 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 consultants (2 for product design, 1 marketing, and 1 manufacturing resources). The company does not anticipate using any of the offering proceeds for product development. We plan to raise a subsequent round of capital after this offering and will use those proceeds to complete the business and marketing plan.

14

DETERMINATION OF OFFERING PRICE

As there is no established public market for our shares, the offering price and other terms and conditions relative to our shares have been arbitrarily determined by Hidden Ladder and do not bear any relationship to assets, earnings, book value, or any other objective criteria of value. In addition, no investment banker, appraiser, or other independent third party has been consulted concerning the offering price for the shares or the fairness of the offering price used for the shares.

The price of the current offering is fixed at \$0.01 per share. This price is significantly greater than the price paid by the company's sole officer and director for common equity since the company's inception on February 23, 2010. The company's sole officer and director paid \$0.001 per share, a difference of

\$0.009 per share lower than the share price in this offering.

DILUTION OF THE PRICE YOU PAY FOR YOUR SHARES

Dilution represents the difference between the offering price and the net tangible book value per share immediately after completion of this offering. Net tangible book value is the amount that results from subtracting total liabilities and intangible assets from total assets. Dilution arises mainly as a result of our arbitrary determination of the offering price of the shares being offered. Dilution of the value of the shares you purchase is also a result of the lower book value of the shares held by our existing stockholders. The following tables compare the differences of your investment in our shares with the investment of our existing stockholders.

EXISTING SHAREHOLDER PER SHARE DATA IF ALL OF THE SHARES ARE SOLD

Price per share	\$0.01
Net tangible book value per share before offering	\$0.0006
Potential gain to existing shareholders	\$0.0019
Net tangible book value per share after offering	\$0.0025
Increase to present stockholders in net tangible book value	
per share after offering	\$0.0019
Capital contributions	\$9,000
Number of shares outstanding before the offering	9,000,000
Number of shares after offering held by existing stockholders	9,000,000
Percentage of ownership after offering	75%

PURCHASERS PER SHARE DATA AND OWNERSHIP OF SHARES IN THIS OFFERING

IF ALL SHARES SOLD

Price per share	\$0.01
Dilution per share	\$0.0075
Net Capital contributions	\$25,000
Percentage of capital contributions (gross)	77%
Number of shares after offering held by public investors	3,000,000
Percentage of ownership after offering	25%

15

THE OFFERING BY THE COMPANY

Hidden Ladder is registering 3,000,000 shares of its common stock for offer and sale.

There is currently no active trading market for our common stock, and such a market may not develop or be sustained. After we become effective with the SEC, we plan to develop a trading market. In order to do so, we have to retain an authorized OTC Bulletin Board market maker. The market maker will file Form 211 with FINRA (Financial Industry Regulatory Authority). Once we are approved with FINRA, our stock will be quoted on the OTC BB.

There can be no assurances that we will be able to retain an authorized OTC BB market maker and furthermore, there are no assurances that we will be approved by FINRA. At the date hereof, we are not aware that any market maker has any such intention.

All of the shares registered herein will become effective for sale to investors. The company will not offer the shares through a broker-dealer or anyone affiliated with a broker-dealer.

NOTE: As of the date of this prospectus, our sole officer and director, Mr. David Johnson, owns 9,000,000 common shares, which are subject to Rule 144 restrictions. There is currently one (1) shareholder of our common stock.

The company is hereby registering 3,000,000 common shares. The price per share is \$0.01.

In the event the company receives payment for the sale of their shares, Hidden Ladder will receive all of the proceeds from such sales. Hidden Ladder is bearing all expenses in connection with the registration of the shares of the company.

PLAN OF DISTRIBUTION

We are offering the shares on a "self-underwritten" basis directly through Mr. Johnson our executive officer and director named herein, who will not receive any commissions or other remuneration of any kind for selling shares in this offering, except for the reimbursement of actual out-of-pocket expenses incurred in connection with the sale of the common stock. 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 becomes effective with the Securities and Exchange Commission.

This offering is a self-underwritten offering, which means that it does not involve the participation of an underwriter to market, distribute or sell the shares offered under this prospectus. We will sell shares on a continuous basis. We reasonably expect the amount of securities registered pursuant to this offering to be offered and sold within 90 days from this initial effective date of this registration.

In connection with his selling efforts in the offering, Mr. Johnson will not register as broker-dealer pursuant to Section 15 of the Exchange Act, but rather will rely upon the "safe harbor" provisions of Rule 3a4-1 under the Exchange Act. Generally speaking, Rule 3a4-1 provides an exemption from the broker-dealer registration requirements of the Exchange Act for persons associated with an issuer that participate in an offering of the issuer's securities. David Johnson is not subject to any statutory disqualification, as that term is defined in Section 3(a)(39) of the Exchange Act. David Johnson will not be compensated in

16

connection with his participation in the offering by the payment of commissions or other remuneration based either directly or indirectly on transactions in our securities. Mr. Johnson is not and has not been within the past 12 months, a broker or dealer, and is not within the past 12 months, an associated person of a broker or dealer. At the end of the offering, Mr. Johnson will continue to primarily perform substantial duties for us or on our behalf otherwise than in connection with transactions in securities. Mr. Johnson has not participated in selling an offering of securities for any issuer more than once every 12 months other than in reliance on Exchange Act Rule 3a4-1(a)(4)(i) or (iii).

9,000,000 common shares are issued and outstanding as of the date of this prospectus. The company is registering an additional 3,000,000 shares of its common stock for possible resale at the price of \$0.01 per share.

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.

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 home improvement retailers. The Company is based in Rocklin, California. The Company was started by David Johnson and incorporated on February 23, 2010.

Hidden Ladder' sales and administration and operations are located in a home office.

17

Mission

Hidden Ladder will strive for quality in its production and shipping processes. We intend to create a business based on a suite of products. We plan to ensure safe working conditions for all employees, placing this as a top priority.

We intend to use diverse marketing methods, including in store displays, radio,

newspaper, trade shows, conferences, and expos to reach a large segment of the population to offer what we feel is a valuable asset to any homeowner. Hidden Ladder will always consider new methods to build and market new products.

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 story. It will neatly fold up and hang under the window. It will not be an eyesore in the home and it will be easily accessible.

Market Analysis Summary

Hidden Ladder has decided to sell wholesale only, targeting select retailers. Initially, the Company has identified four segments to target: Chain-retailers, single retailers, homebuilders, and mail order catalogs. Based on the ability of chain-retailers to buy in bulk, the Company has selected this segment due to their market strength. The Company identified two target categories as most likely to be interested in the Hidden Ladder, which are home-improvement and safety.

Of these two categories, the Company selected home-improvement based on the revenues and profitability of home builders and their year over year revenue and earnings growth. The Company's research and financial reports released by large companies in the home building and improvement space like Home Depot has noted that Home Depot showed the highest sales volume in home safety supplies among the home-improvement sector, thus providing Hidden Ladder with its initial sales prospect.

Market Segmentation

The market segmentation focus is directed towards retail stores, and homebuilders rather than individual customer sales.

Major segments identified are:

1. Chain retail
2. Single store
3. Mail order/Internet Catalogs
4. Homebuilders

The Company has decided to target chain retail stores that would offer the largest opportunity for volume sales. Concentrating the Company's research efforts in this area, the top three home-improvement retailers based on their financial reports (from their quarterly SEC earnings reports) were found to be Home Depot, Lowe's, and Ace Hardware.

The Company anticipates another large opportunity of sales directly to the homebuilders as part of their new homes and a safety addition that may add some appeal to their customers.

18

Competition and Buying Patterns

Among the retail businesses, the Company believes competition tends to be less about products of similar nature and more about shelf space. Typical stores have limited display space and devote most of that space to brand name products because they sell quicker. Many larger manufacturers offer the merchant some form of incentive, either as a discount, or through the use of promotional materials. It's the Company's view that in larger stores, with a multitude of offerings, visibility places a big part of customer selection. The Company plans to offer promotional materials and discount incentives to retailers.

The Company believes that one concern among most retail stores is that of supply. The manufacturer must have a system in place to ensure timely deliveries of the expected quota. Failure to fulfill these contracts can result in loss of exposure and loss of customers, and has been listed by the Small Business Administration (SBA) as one of the leading causes of failure among start-up manufacturers.

Strategy and Implementation Summary

Hidden Ladder plans to market to home builders (ex. Home Depot, Lowe's). The Company will target home builders that have national presence and over 1,000 retail stores. Distribution will occur in the home builder's retail stores within the Western part of the United States which include Washington, Oregon, California, and Arizona. The Company's marketing will be based on in-store promotions as well as packaging concepts, which will be discussed with each retailer and if agreed to, the retailer will provide these promotions to their customers.

Competitive Positioning

The Company plans to strive to be competitive in our market by making sure our product is safe, functional, and properly constructed so that it can support the consumer's weight using the ladder. In addition, Hidden Ladder plans to create a ladder that is easy to use, folds up into a small space, and lightweight. According to the Company's research, it is the Company's belief that there are several ladders on the market that difficult to use, hard to store, and heavy. In addition, the Company believes that since the product needs to be easily accessible, it must have an appealing look which the Company believes other ladders are missing.

MANAGEMENT'S DISCUSSION AND ANALYSIS OR PLAN OF OPERATION

This section of the prospectus 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 prospectus. 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.

19

WE ARE A DEVELOPMENT STAGE COMPANY ORGANIZED TO DEVELOP

We have not yet generated or realized any revenues from business operations. Our auditors have issued a going concern opinion. This means there is substantial doubt that we can continue as an on-going business for the next twelve (12) 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 marketing our service to customers. Accordingly, we must raise cash from sources other than revenues generated from the proceeds of loans we undertake.

From inception to February 28, 2010, the company's business operations have primarily been focused on developing our business plan and market research.

LIMITED OPERATING HISTORY; NEED FOR ADDITIONAL CAPITAL

THERE IS NO HISTORICAL FINANCIAL INFORMATION ABOUT US UPON WHICH TO BASE AN EVALUATION OF OUR PERFORMANCE. HIDDEN LADDER, INC. WAS INCORPORATED IN THE STATE OF FLORIDA ON FEBRUARY 23, 2010; WE ARE A DEVELOPMENT STAGE COMPANY THE COMPANY WILL DESIGN, DEVELOP, AND MARKET HOME SAFETY PRODUCTS FOR CONSUMERS. WE HAVE NOT GENERATED ANY REVENUES FROM OUR 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 THE FINANCIAL RISKS ASSOCIATED WITH THE LIMITED CAPITAL RESOURCES CURRENTLY AVAILABLE TO US FOR THE IMPLEMENTATION OF OUR BUSINESS STRATEGIES (SEE "RISK FACTORS"). TO BECOME VIABLE AND COMPETITIVE, WE MUST DEVELOP AND COMPLETE THE BUSINESS AND MARKETING PLAN, EXECUTE THE PLAN AND ESTABLISH SALES VIA THE HOME BUILDING AND IMPROVEMENT RETAILERS WITH CONSUMERS .

PLAN OF OPERATION

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. After the business and marketing plan are completed, the company plans on using consultants and contractors to commence the product development strategy. The Company anticipates building the product development strategy will take 4 to 6 months and will cost approximately \$105,000. During the initial implementation of our development strategy, the Company intends to hire independent consultants, and contractors to develop, prototype, various components of product. The Company believes finding experienced consultants in the home building and improvement industry is critical to ensure the success of the Company's development plans. The Company expects to complete the product development within twenty four (24) months from this offering.

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 arrangement 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.

20

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 refining its business plan and conducting industry research, and preparing for a primary financial offering. This loss occurred over a period of five (5) days from February 23, 2010 (inception) to February 28, 2010 and our current cash reflects less than one (1) month of operation.

LIQUIDITY AND CAPITAL RESOURCES

As of the date of this registration statement, we have yet to generate any revenues from our business operations. For the period ended February 28, 2010, Hidden Ladder, Inc. issued 9,000,000 shares of common stock to our sole officer and director for cash proceeds of \$9,000 at \$0.001 per share.

We anticipate needing a \$150,000 in order to execute our business plan over the next twelve (12) months, which includes completing the marketing and business plan and identifying the necessary resources to implement our plan. Again, the Company believes this event of raising additional capital is critical to our success. We anticipate the work will require two part time resources for product design and technical manufacturing work that will cost approximately \$35,000 each. In addition, we will require one marketing resource that will require \$35,000 and the balance of \$45,000 for general working capital purposes. The working capital expenses are estimated as follows: \$10,000 for public company costs, \$10,000 for legal, \$10,000 for accounting, and the balance for general expenses including travel, telephone, and internet service. Currently, the Company believes these figures are accurate based on current economic conditions, unemployment numbers, and the recent positive growth trends in the home building and improvement industry which were concluded by the Company based on financial reports filed on the SEC website. However, the available cash is not sufficient to allow us to commence full execution of our business plan. Based on our success of raising additional capital over the next twelve (12) months, which is the Company's greatest uncertainty and therefore top priority, we anticipate employing various consultants and contractors to commence the 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. First, our sole officer has agreed not to draw a salary until the Company has raised \$500,000 of cash in either equity or debt for working capital or has at least \$500,000 in revenues. Second, we have been able to keep our operating expenses to a minimum by operating in space owned by our sole officer and are only paying the direct expenses associated with our business operations. We believe managing costs is very important to our success, especially under the current economic times.

Given our low monthly cash flow requirement and the compensation arrangement with our sole officer, management believes that, while our auditors have expressed substantial doubt about our ability to continue as a going concern, and assuming that we do not commence our anticipated operations until sufficient financial resources are available, we believe we will be able to meet our obligations for at least the next twelve months.

In the early stages of our company, we will need cash for completing the business and marketing plans. We anticipate that during the first year, in order to execute our business plan to any meaningful degree, we would need to spend a minimum of \$150,000 on such endeavors. After this offering, we will seek additional financing through means such as equity offerings, borrowings from institutions and/or private individuals. We estimate the costs with additional equity offerings will be similar to this offering, however we are uncertain as to the costs with loans because we have not entered into any of those types of arrangements. Even if we sell all shares offered through this registration statement, we expect that we will seek additional financing in the future. However, we may not be able to obtain additional capital or generate sufficient revenues to fund our operations. If we are unsuccessful at raising sufficient

funds, for whatever reason, to fund our operations, we may be forced to seek a buyer for our business or another entity with which we could create a joint venture. If all of these alternatives fail, we expect that we will be required to seek protection from creditors under applicable bankruptcy laws.

The Company has entered into no contractual obligations or commitment agreements.

MANAGEMENT

OFFICER AND DIRECTOR

Our sole officer and director will serve until his successor is elected and qualified. Our officer is elected by the board of directors to a term of one (1) year and serve until their successor is duly elected and qualified, or until they are removed from office. The board of directors has no nominating, auditing or compensation committees.

The name, address, age and position of our President, Secretary, Treasurer, Principal Executive Officer, Principal Financial Officer, and sole member of the Board of Directors is set forth below:

Name and Address	Age	Position(s)
David Johnson	27	President, Secretary, Treasurer, Principal Executive Officer, Principal Financial Officer, and sole member of the Board of Directors

The person named above has held his offices/positions since the inception of our company and is expected to hold his offices/positions until the next annual meeting of our stockholders.

22

COMMITTEES OF THE BOARD OF DIRECTORS

Our Board of Directors has not established any committees, including an Audit Committee, a Compensation Committee, a Nominating Committee or any committee performing a similar function. The functions of those committees are being undertaken by the entire board as a whole. Because we do not have any independent directors, our Board of Directors believes that the establishment of committees of the Board would not provide any benefits to our company and could be considered more form than substance.

We do not have a policy regarding the consideration of any director candidates which may be recommended by our stockholders, including the minimum qualifications for director candidates, nor has our Board of Directors established a process for identifying and evaluating director nominees. We have not adopted a policy regarding the handling of any potential recommendation of director candidates by our stockholders, including the procedures to be followed. Our Board has not considered or adopted any of these policies as we have never received a recommendation from any stockholder for any candidate to serve on our Board of Directors. Given our relative size and lack of directors and officers insurance coverage, we do not anticipate that any of our stockholders will make such a recommendation in the near future. While there have been no nominations of additional directors proposed, in the event such a proposal is made, all members of our Board will participate in the consideration of director nominees.

When we are able to expand our Board of Directors to include one or more independent directors, we intend to establish an Audit Committee of our Board of Directors.

WE DO NOT HAVE ANY INDEPENDENT DIRECTORS AND WE HAVE NOT VOLUNTARILY IMPLEMENTED VARIOUS CORPORATE GOVERNANCE MEASURES, IN THE ABSENCE OF WHICH, STOCKHOLDERS MAY HAVE MORE LIMITED PROTECTIONS AGAINST INTERESTED DIRECTOR TRANSACTIONS, CONFLICTS OF INTEREST AND SIMILAR MATTERS.

Federal legislation has resulted in the adoption of various corporate governance measures designed to promote the integrity of the corporate management and the securities markets. Some of these measures have been adopted in response to legal requirements. Others have been adopted by companies in response to the requirements of national securities exchanges, such as the NYSE or The NASDAQ Stock Market, on which their securities are listed. Among the corporate governance measures that are required under the rules of national securities exchanges are those that address board of directors' independence, audit committee oversight, and the adoption of a code of ethics. Our Board of Directors is comprised of one individual who is also our executive officer. Our executive officer makes decisions on all significant corporate matters such as the approval of terms of the compensation of our executive officer and the oversight of the accounting functions.

Although we have adopted a Code of Ethics and Business Conduct, we have not yet adopted any of these other corporate governance measures and, since our securities are not yet listed on a national securities exchange, we are not required to do so. We have not adopted corporate governance measures such as an

audit or other independent committees of our board of directors as we presently do not have any independent directors. If we expand our board membership in future periods to include additional independent directors, we may seek to establish an audit and other committees of our board of directors. It is possible that if our Board of Directors included independent directors and if we were to adopt some or all of these corporate governance measures, stockholders

23

would benefit from somewhat greater assurances that internal corporate decisions were being made by disinterested directors and that policies had been implemented to define responsible conduct. For example, in the absence of audit, nominating and compensation committees comprised of at least a majority of independent directors, decisions concerning matters such as compensation packages to our senior officer and recommendations for director nominees may be made by a majority of directors who have an interest in the outcome of the matters being decided. Prospective investors should bear in mind our current lack of corporate governance measures in formulating their investment decisions.

CODE OF BUSINESS CONDUCT AND ETHICS

In February 2010 we adopted a Code of Ethics and Business Conduct which is applicable to our future employees and which also includes a Code of Ethics for our President, Secretary, Treasurer, Principal Executive Officer, Principal Financial Officer, and sole member of the Board of Directors and persons performing similar functions. A code of ethics is a written standard designed to deter wrongdoing and to promote

- o honest and ethical conduct,
- o full, fair, accurate, timely and understandable disclosure in regulatory filings and public statements,
- o compliance with applicable laws, rules and regulations,
- 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 and looking at the attachments to this Form S-1.

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 for Davis Electric, a building and construction company based in Sacramento, California since 2003.

CERTAIN TRANSACTIONS AND RELATED TRANSACTIONS

At the present time, Mr. David Johnson spends a limited time of hours per week as a consultant for L&H Air Co, a construction company. L&H Air Co pays him directly for those consulting services.

EXECUTIVE COMPENSATION

David Johnson will not be taking any compensation until the Company has raised \$500,000 of cash in either equity or debt for working capital or has at least \$500,000 in revenues.

24

SUMMARY OF COMPENSATION

We did not pay any salaries in 2010. We do not anticipate beginning to pay salaries until we have adequate funds to do so. There are no stock option plans, retirement, pension, or profit sharing plans for the benefit of any officer or director other than as described herein.

SUMMARY COMPENSATION TABLE

The following table provides certain summary information concerning cash and certain other compensation we paid to our Chief Executive Officer for the fiscal year ending February 28, 2010.

<TABLE>

<CAPTION>

	Non-Equity	Non-Qualified
--	------------	---------------

Name & Principal Position	Fiscal Year	Salary (\$)	Bonus (\$)	Stock Award(s) (\$)	Option Award(s) (\$)	Incentive Plan Compensation (\$)	Deferred Compensation Earnings (\$)	All Other Compensation (\$)	Total (\$)
<S>	<C>	<C>	<C>	<C>	<C>	<C>	<C>	<C>	<C>
David Johnson Chief Executive Officer	2010	0	-	-	-	-	-	-	0

</TABLE>

DIRECTOR COMPENSATION

Mr. Johnson the sole member of our Board of Directors is also our executive officer. We do not pay fees to any director, however we will reimburse any director for out-of-pocket expenses incurred with board meetings.

LONG-TERM INCENTIVE PLAN AWARDS

We do not have any long-term incentive plans including options and SARs that provide compensation intended to serve as incentive for performance.

EMPLOYMENT AGREEMENTS

At this time, Hidden Ladder has not entered into any employment agreements with our sole officer and director.

PRINCIPAL STOCKHOLDERS

The following table sets forth, as of the date of this prospectus, the total number of shares owned beneficially by our sole officer and director, and key employees, individually and as a group, and the present owners of 5% or more of our total outstanding shares.

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

25

Title of Class	Name	Number of Shares Owned	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, the 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 in brokers' transactions. Shares purchased in this offering, which will be immediately 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.

Our sole officer and director will continue to own the majority of our common stock after the offering, regardless of the number of shares sold. Since he will continue control our company after the offering, investors in this offering will be unable to change the course of our operations. Thus, the shares we are offering lack the value normally attributable to voting rights. This could result in a reduction in value of the shares you own because of their ineffective voting power. None of our common stock is subject to outstanding options, warrants, or securities convertible into common stock.

The company is hereby registering 3,000,000 of its common shares, in addition to the 9,000,000 shares currently issued and outstanding. The price per share is \$0.01 (please see "Plan of Distribution" below).

The 9,000,000 shares currently issued and outstanding were acquired by our sole officer and director for the period ended, February 28, 2010. We issued a total of 9,000,000 common shares for consideration of \$9,000, which was accounted for as a purchase of common stock.

DESCRIPTION OF SECURITIES

In the event the company receives payment for the sale of their shares, Hidden Ladder will receive all of the proceeds from such sales. Hidden Ladder is bearing all expenses in connection with the registration of the shares of the

Company.

COMMON STOCK

The authorized common stock is three hundred million (300,000,000) shares with a par value of \$.0001 for an aggregate par value of thirty thousand dollars (\$30,000).

26

Common Stock has the following rights:

- * have equal ratable rights to dividends from funds legally available if and when declared by our Board of Directors;

- * are entitled to share ratably in all of our assets available for distribution to holders of common stock upon liquidation, dissolution or winding up of our affairs;

- * do not have preemptive, subscription or conversion rights and there are no redemption or sinking fund provisions or rights;

- * and are entitled to one non-cumulative vote per share on all matters on which stockholders may vote.

We refer you to the Bylaws of our Articles of Incorporation and the applicable statutes of the State of Florida for a more complete description of the rights and liabilities of holders of our common stock securities.

NON-CUMULATIVE VOTING

Holders of shares of our common stock do not have cumulative voting rights, which means that the holders of more than 50% of the outstanding shares, voting for the election of directors, can elect all of the directors to be elected, if they so choose, and, in that event, the holders of the remaining shares will not be able to elect any of our directors. After this offering is completed, and assuming all 3,000,000 shares being offered are sold, present stockholders will own approximately 75% of our outstanding shares.

CASH DIVIDENDS

As of the date of this prospectus, we have not declared or paid any cash dividends to stockholders. The declaration of any future cash dividend will be at the discretion of our Board of Directors and will depend upon our earnings, if any, our capital requirements and financial position, our general economic conditions, and other pertinent conditions. It is our present intention not to pay any cash dividends in the foreseeable future, but rather to reinvest earnings, if any, in our business operations.

REPORTING

After we complete this offering, we will not be required to furnish you with an annual report. Further, we will not voluntarily send you an annual report. We will be required to file reports with the SEC under section 15(d) of the Securities Act. The reports will be filed electronically. The reports we will be required to file are Forms 10-K, 10-Q, and 8-K. You may read copies of any materials we file with the SEC at the SEC's Public Reference Room at 100 F Street, N.E., Washington, D.C. 20549. You may obtain information on the operation of the Public Reference Room by calling the SEC at 1-800-SEC-0330. The SEC also maintains an Internet site that will contain copies of the reports we file electronically. The address for the Internet site is www.sec.gov.

STOCK TRANSFER AGENT

We have not engaged the services of a transfer agent at this time. However, within the next twelve months we anticipate doing so. Until such a time a transfer agent is retained, Hidden Ladder will act as its own transfer agent.

27

STOCK OPTION PLAN

The Board of Directors of Hidden Ladder has not adopted a stock option plan ("Stock Option Plan"). The company has no plans to adopt a stock option plan but may choose to do so in the future. If such a plan is adopted, this plan may be administered by the board or a committee appointed by the board (the "Committee"). The committee would have the power to modify, extend or renew outstanding options and to authorize the grant of new options in substitution therefore, provided that any such action may not, without the written consent of the optionee, impair any rights under any option previously granted. Hidden Ladder may develop an incentive based stock option plan for its officer and director and may reserve up to 10% of its outstanding shares of common stock for that purpose.

LEGAL MATTERS

The validity of the securities offered by this prospectus will be passed upon for us by Schneider Weinberger & Beilly LLP.

EXPERTS

Our financial statements have been audited for the period ending February 28, 2010 by Lake & Associates CPA's, LLC, as set forth in their report included in this prospectus. Their report is given upon their authority as experts in accounting and auditing.

28

LAKE & ASSOCIATES, CPA'S

REPORT OF INDEPENDENT REGISTERED PUBLIC ACCOUNTING FIRM

To the Board of Directors and
Stockholders of Hidden Ladder, Inc.

We have audited the accompanying balance sheets of Hidden Ladder, Inc. (a development stage Company) (the "Company") as of February 28, 2010, and the related statements of operations, stockholders' deficit, and cash flows for the period February 23, 2010 (inception) through February 28, 2010. Hidden Ladder, Inc.'s management is responsible for these financial statements. Our responsibility is to express an opinion on these financial statements based on our audits.

We conducted our audits in accordance with the standards of the Public Company Accounting Oversight Board (United States). Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. The company is not required to have, nor were we engaged to perform, an audit of its internal control over financial reporting. Our audit included consideration of internal control over financial reporting as a basis for designing audit procedures that are 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 accompanying financial statements have been prepared assuming that 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.

/s/ Lake & Associates, CPA's LLC
Lake & Associates, CPA's LLC
Boca Raton, FL
March 24, 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

F-1

Hidden Ladder, Inc.
(A Development Stage Company)
Balance Sheet
February 28, 2010

ASSETS

FEBRUARY 28,
2010

CURRENT ASSETS

Cash and cash equivalents	\$ 9,000
Total current assets	9,000
	=====
TOTAL ASSETS	\$ 9,000
	=====

LIABILITIES AND STOCKHOLDERS' EQUITY

CURRENT LIABILITIES

Accounts payable & Accrued liabilities	\$ 3,600
Total liabilities	3,600
	=====

STOCKHOLDERS' EQUITY

Capital Stock (Note 4)	
Authorized:	
300,000,000 common shares, \$0.0001 par value	
Issued and outstanding shares:	
9,000,000	\$ 900
Additional paid-in capital	8,100
Deficit accumulated during the development stage	(3,600)
	=====
Total Stockholders' Equity	5,400
	=====

TOTAL LIABILITIES AND STOCKHOLDERS' EQUITY	\$ 9,000
	=====

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

F-2

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.

F-3

<TABLE>

Hidden Ladder, Inc.
(A Development Stage Company)
Statement of Stockholders' Equity (Deficiency)

<CAPTION>

Deficit
Accumulated

	Common Stock		Additional	During the	
	Shares	Amount	Paid-in	Development	Total
	-----	-----	Capital	Stage	-----
<S>	<C>	<C>	<C>	<C>	<C>
Inception - February 23, 2010	-	\$ -	\$ -	\$ -	\$ -
Common shares issued to Founder for cash at \$0.001 per share (par value \$0.0001) on February 23, 2010	9,000,000	900	8,100	-	9,000
Loss for the period from inception on February 23, 2010 to February 28, 2010	-	-	-	(3,600)	(3,600)
Balance - February 28, 2010	9,000,000	\$ 900	\$ 8,100	\$ (3,600)	\$ 5,400
	=====	=====	=====	=====	=====

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

F-4

</TABLE>

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

	For the Period from Inception February 23, 2010 to February 28, 2010 -----
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.

F-5

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

- - - - -

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.

F-6

Hidden Ladder, Inc.
(A Development Stage Company)

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

Income Taxes

- - - - -

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 carryforwards, and liabilities are measured using enacted tax rates expected to apply to taxable income in the years in which those temporary differences are expected to be recovered or settled. The effect on deferred tax assets and liabilities of a change in tax rates is recognized in income in the period that includes the enactment date. Deferred income tax expense represents the change during the period in the deferred tax assets and deferred tax liabilities. The components of the deferred tax assets and liabilities are individually classified as current and non-current based on their characteristics. Deferred tax assets are reduced by a valuation allowance when, in the opinion of management, it is more likely than not that some portion or all of the deferred tax assets will not be realized. No deferred tax assets or liabilities were recognized as of February 28, 2010.

Advertising

- - - - -

The Company will expense advertising as incurred. The advertising since inception has been \$0.00.

Use of Estimates

- - - - -

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America 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 revenue and expenses during the reporting period. Actual results could differ from those estimates.

Revenue and Cost Recognition

The Company has no current source of revenue; therefore the Company has not yet adopted any policy regarding the recognition of revenue or cost.

Property

The company does not own any real estate or other properties. The company's office is located 2803 Isle Street, Rocklin CA 95765. Our contact number is 530.409.0453. The business office is located at the home of David Johnson, the CEO of the company, at no charge to the company.

F-7

Hidden Ladder, Inc.
(A Development Stage Company)

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

Recently Issued Accounting Pronouncements

The Company has adopted all recently issued accounting pronouncements. The adoption of the accounting pronouncements, including those not yet effective, is not anticipated to have a material effect on the financial position or results of operations of the Company.

NOTE 3. INCOME TAXES

The Company provides for income taxes under ASC Topic 740 which requires the use of an asset and liability approach in accounting for income taxes. Deferred tax assets and liabilities are recorded based on the differences between the financial statement and tax bases of assets and liabilities and the tax rates in effect currently.

ASC Topic 740 requires the reduction of deferred tax assets by a valuation allowance if, based on the weight of available evidence, it is more likely than not that some or all of the deferred tax assets will not be realized. In the Company's opinion, it is uncertain whether they will generate sufficient taxable income in the future to fully utilize the net deferred tax asset. Details for the last three years follow:

Year Ended February 28,	2010
-----	-----
Deferred Tax Asset	\$ 0.00
Valuation Allowance	0.00
Current Taxes Payable ..	0.00

Income Tax Expense	\$ 0.00
	=====

The Company has filed no income tax returns since inception.

NOTE 4. STOCKHOLDERS' EQUITY

Common Stock

On February 23, 2010, the Company issued 9,000,000 of its \$0.0001 par value common stock for \$9,000 cash to the founder of the Company. The issuance of the shares was made to the sole officer and director of the Company and an individual who is a sophisticated and accredited investor, therefore, the issuance was exempt from registration of the Securities Act of 1933 by reason of Section 4 (2) of that Act.

There are 300,000,000 Common Shares at \$0.0001 par value Authorized with 9,000,000 Issued and Outstanding as of February 28, 2010.

F-8

Hidden Ladder, Inc.
(A Development Stage Company)

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

NOTE 5. RELATED PARTY TRANSACTIONS

The officer and director of the Company are involved in other business activities and may, in the future, become involved in other business opportunities that become available. They may face a conflict in selecting between the Company and other business interests. The Company has not formulated a policy for the resolution of such conflicts.

NOTE 6. GOING CONCERN

The accompanying financial statements have been prepared assuming that the Company will continue as a going concern. For the period February 23, 2010 (date of inception) through February 28, 2010 the Company has had a net loss of \$3,600. As of February 28, 2010, the Company has not emerged from the development stage. In view of these matters, recoverability of any asset amounts shown in the accompanying financial statements is dependent upon the Company's ability to begin operations and to achieve a level of profitability. Since inception, the Company has financed its activities principally from the sale of equity securities. The Company intends on financing its future development activities and its working capital needs largely from loans and the sale of public equity securities with some additional funding from other traditional financing sources, including term notes, until such time that funds provided by operations are sufficient to fund working capital requirements.

NOTE 7. CONCENTRATIONS OF RISKS

Cash Balances

The Company maintains its cash in institutions insured by the Federal Deposit Insurance Corporation (FDIC). All other deposit accounts at FDIC-insured institutions were insured up to at least \$250,000 per depositor until December 31, 2009. On January 1, 2010, FDIC deposit insurance for all deposit accounts, except for certain retirement accounts, returned to \$100,000 per depositor. The Company had no deposits in excess of insured amounts as of February 28, 2010.

NOTE 8. SUBSEQUENT EVENTS

The Company has evaluated subsequent events through March 24 2010, the date which the financial statements were available to be issued, and no such events have occurred.

F-9

PART II. INFORMATION NOT REQUIRED IN THE PROSPECTUS

ITEM 13. OTHER EXPENSES OF ISSUANCE AND DISTRIBUTION

The registrant will pay for all expenses incurred by this offering. Whether or not all of the offered shares are sold, these expenses are estimated as follows:

SEC Filing Fee and Printing ..	\$ 1,000 *
Legal Services	3,500
Transfer Agent	500

TOTAL	\$ 5,000

* estimate

ITEM 14. INDEMNIFICATION OF DIRECTORS AND OFFICERS.

To the fullest extent permitted by the Florida Business Corporation Act, the Corporation shall indemnify, or advance expenses to, any person made, or threatened to be made, a party to any action, suit or proceeding by reason of the fact that such person (i) is or was a director of the Corporation; (ii) is or was serving at the request of the Corporation as a director of another corporation, provided that such person is or was at the time a director of the Corporation; or (iv) is or was serving at the request of the Corporation as an officer of another Corporation, provided that such person is or was at the time a director of the corporation or a director of such other corporation, serving at the request of the Corporation. Unless otherwise expressly prohibited by the Florida Business Corporation Act, and except as otherwise provided in the previous sentence, the Board of Directors of the Corporation shall have the sole and exclusive discretion, on such terms and conditions as it shall determine, to indemnify, or advance expenses to, any person made, or threatened to be made, a party to any action, suit, or proceeding by reason of the fact such person is or was an officer, employee or agent of the Corporation as an officer, employee or agent of another corporation, partnership, joint venture, trust or other enterprise.

Our bylaws provide for the indemnification of our directors and officers to the fullest extent permitted by the Florida Business Corporation Act. We are not, however, required to indemnify any director or officer in connection with any (a) willful misconduct, (b) willful neglect, or (c) gross negligence toward or on behalf of us in the performance of his or his duties as a director or officer. We are required to advance, prior to the final disposition of any proceeding, promptly on request, all expenses incurred by any director or officer in connection with that proceeding on receipt of any undertaking by or on behalf of that director or officer to repay those amounts if it should be determined ultimately that he or she is not entitled to be indemnified under our bylaws or otherwise.

We have been advised that, in the opinion of the SEC, any indemnification for liabilities arising under the Securities Act of 1933 is against public policy,

as expressed in the Securities Act, and is, therefore, unenforceable.

II-1

ITEM 15. RECENT SALES OF UNREGISTERED SECURITIES

(a) Prior sales of common shares

Hidden Ladder, Inc. is authorized to issue up to 300,000,000 shares of common stock with a par value of \$0.0001. For the period ended February 28, 2010, we had issued 9,000,000 common shares to our sole officer and director for a total consideration of \$9,000. The issuance of the shares was made to the sole officer and director of the Company and an individual who is a sophisticated and accredited investor, therefore, the issuance was exempt from registration of the Securities Act of 1933 by reason of Section 4 (2) of that Act.

Hidden Ladder, Inc. is not listed for trading on any securities exchange in the United States, and there has been no active market in the United States or elsewhere for the common shares.

During the past year, Hidden Ladder, Inc. has sold the following securities which were not registered under the Securities Act of 1933, as amended:

For the period ended February 28, 2010, Hidden Ladder, Inc. issued 9,000,000 shares of common stock to the sole officer and director for cash proceeds of \$9,000 at 0.001 per share.

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 (to be supplied by amendment).
14.1	Code of Business Conduct and Ethics.*
23.1	Consent of Accountants.**
23.2	Consent of Counsel (to be supplied by amendment).
99.1	Subscription Documents and Procedure of Hidden Ladder, Inc.*

* Previously Filed

** Filed herewith

II-2

(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:

1. To file, during any period in which offers or sales are being made, a post-effective amendment to this registration statement:
 - i. To include any prospectus required by Section 10(a)(3) of the Securities Act of 1933;
 - ii. 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.

iii. 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.

2. 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.
3. To remove from registration by means of a post-effective amendment any of the securities being registered that remain unsold at the termination of the offering.

II-3

4. That, for the purpose of determining liability under the Securities Act of 1933 to any purchaser:
 - i. If the registrant is subject to Rule 430C, each prospectus filed pursuant to Rule 424(b) as part of a registration statement relating to an offering, other than registration statements relying on Rule 430B or other than prospectuses filed in reliance on Rule 430A, shall be deemed to be part of and included in the registration statement as of the date it is first used after effectiveness. Provided, however, that no statement made in a registration statement or prospectus that is part of the registration statement or made in a document incorporated or deemed incorporated by reference into the registration statement or prospectus that is part of the registration statement will, as to a purchaser with a time of contract of sale prior to such first use, supersede or modify any statement that was made in the registration statement or prospectus that was part of the registration statement or made in any such document immediately prior to such date of first use.
5. That, for the purpose of determining liability of the registrant under the Securities Act of 1933 to any purchaser in the initial distribution of the securities: The undersigned registrant undertakes that in a primary offering of securities of the undersigned registrant pursuant to this registration statement, regardless of the underwriting method used to sell the securities to the purchaser, if the securities are offered or sold to such purchaser by means of any of the following communications, the undersigned registrant will be a seller to the purchaser and will be considered to offer or sell such securities to such purchaser:
 - i. Any preliminary prospectus or prospectus of the undersigned registrant relating to the offering required to be filed pursuant to Rule 424;
 - ii. Any free writing prospectus relating to the offering prepared by or on behalf of the undersigned registrant or used or referred to by the undersigned registrant;
 - iii. The portion of any other free writing prospectus relating to the offering containing material information about the undersigned registrant or its securities provided by or on behalf of the undersigned registrant; and
 - iv. Any other communication that is an offer in the offering made by the undersigned registrant to the purchaser.

Insofar as indemnification for liabilities arising under the Securities Act of 1933, may be permitted to directors, officers and controlling persons of the registrant pursuant to the foregoing provisions, or otherwise, the registrant has been advised that in the opinion of the Securities and Exchange Commission such indemnification is against public policy as expressed in the Act and is, therefore, unenforceable. In the event that a claim for indemnification against such liabilities (other than the payment by the registrant of expenses incurred or paid by a director, officer or controlling person of the registrant in the successful defense of any action, suit or proceeding) is asserted by such director, officer or controlling person in connection with the securities being registered, the registrant will, unless in the opinion of its counsel the matter

has been settled by controlling precedent, submit to a court of appropriate jurisdiction the question whether such indemnification by it is against public policy as expressed in the Act and will be governed by the final adjudication of such issue.

II-4

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 of filing on this Form S-1. Furthermore, the registrant has authorized this registration statement and has duly caused this Form S-1 registration statement to be signed on its behalf by the undersigned, thereunto duly authorized, in Rocklin, CA 95765, on this 5th day of May, 2010.

Hidden Ladder, Inc.

/s/ David Johnson

- - - - -

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

Know all men by these present, that each person whose signature appears below constitutes and appoints David Johnson, as agent, with full power of substitution, for his and in his name, place and stead, in any and all capacities, to sign any and all amendments, including post-effective amendments, to this registration statement, and to file the same, therewith, with the Securities and Exchange Commission, and to make any and all state securities law filings, granting unto said attorney-in-fact and agent, full power and authority to do and perform each and every act and thing requisite or necessary to be done in about the premises, as fully to all intents and purposes as he might or could do in person, hereby ratifying the confirming all that said attorney-in-fact and agent, or any substitute or substitutes, may lawfully do or cause to be done by virtue hereof. Pursuant to the requirements of the Securities Act of 1933, this Form S-1 registration statement has been signed by the following persons in the capacities and on the dates indicated:

/s/ David Johnson

May 5, 2010

- - - - -

President, Chief Executive Officer, Sole Member of the Board of Directors
Chief Financial Officer
Principal Accounting Officer
Secretary

II-5

EXHIBIT 3.1

ARTICLES OF INCORPORATION

OF

HIDDEN LADDER, INC.

The undersigned, a natural person competent to contract, does hereby make, subscribe and file these Articles of Incorporation for the purpose of organizing a corporation under the laws of the State of Florida.

ARTICLE I
CORPORATE NAME

The name of this Corporation shall be: HIDDEN LADDER, INC..

ARTICLE II
PRINCIPAL OFFICE AND MAILING ADDRESS

The principal office and mailing address of the Corporation is 2803 Isle Street, Rocklin, CA 95765.

ARTICLE III
NATURE OF CORPORATE BUSINESS AND POWERS

The general nature of the business to be transacted by this Corporation shall be to engage in any and all lawful business permitted under the laws of the United States and the State of Florida.

ARTICLE IV
CAPITAL STOCK

The maximum number of shares that this Corporation shall be authorized to issue and have outstanding at any one time shall be three hundred million (300,000,000) shares of Common Stock, par value \$.0001 per share.

ARTICLE V
TERM OF EXISTENCE

This Corporation shall have perpetual existence.

ARTICLE VI
REGISTERED AGENT AND
INITIAL REGISTERED OFFICE IN FLORIDA

The Registered Agent and the street address of the initial Registered Office of this Corporation in the State of Florida shall be:

Steven Sanders
7865 Amethyst Lake Pt.
Lake Worth, FL 33467

ARTICLE VII
BOARD OF DIRECTORS

This corporation shall have one (1) Director initially.

David C. Johnson
2803 Isle Street
Rocklin, CA 95765

ARTICLE VIII
INCORPORATOR

The name address of the person signing these Articles of Incorporation as the Incorporator is Steven Sanders, 7865 Amethyst Lake Pt., Lake Worth, FL 33467.

ARTICLE IX
INDEMNIFICATION

To the fullest extent permitted by the Florida Business Corporation Act, the Corporation shall indemnify, or advance expenses to, any person made, or threatened to be made, a party to any action, suit or proceeding by reason of the fact that such person (i) is or was a director of the Corporation; (ii) is or was serving at the request of the Corporation as a director of another corporation, provided that such person is or was at the time a director of the Corporation; or (iv) is or was serving at the request of the Corporation as an officer of another Corporation, provided that such person is or was at the time a director of the corporation or a director of such other corporation, serving at the request of the Corporation. Unless otherwise expressly prohibited by the Florida Business Corporation Act, and except as otherwise provided in the previous sentence, the Board of Directors of the Corporation shall have the sole and exclusive discretion, on such terms and conditions as it shall determine, to indemnify, or advance expenses to, any person made, or threatened to be made, a party to any action, suit, or proceeding by reason of the fact such person is or was an officer, employee or agent of the Corporation as an officer, employee or agent of another corporation, partnership, joint venture, trust or other enterprise.

ARTICLE X
AFFILIATED TRANSACTIONS

This Corporation expressly elects not to be governed by Section 607.0901 of the Florida Business Corporation Act, as amended from time to time, relating to affiliated transactions.

2

ARTICLE XI
CONTROL SHARE ACQUISITIONS

This Corporation expressly elects to be governed by Section 607.0902 of the Florida Business Corporation Act, as amended from time to time, relating to control share acquisitions.

IN WITNESS WHEREOF, the undersigned Incorporator has executed the foregoing Articles of Incorporation on the 11 day of February 2010.

/s/ Steven Sanders

Steven Sanders, Incorporator

3

CERTIFICATE DESIGNATING REGISTERED AGENT
AND OFFICE FOR SERVICE FOR PROCESS

Hidden Ladder, Inc., a corporation existing under the laws of the State of Florida with its principal office and mailing address at has 2803 Isle Street, Rocklin, CA 95765 named Steven Sanders whose address is 7865 Amethyst Lake Pt., Lake Worth, FL 33467 as its agent to accept service of process within the State of Florida.

ACCEPTANCE:

Having been named to accept service of process for the above-named Corporation, at the place designated in this Certificate, I hereby accept the

appointment as Registered Agent, and agree to comply with all applicable provisions of law. In addition, I hereby am familiar with and accept the duties and responsibilities as Registered Agent for said Corporation.

/s/ Steven Sanders

Steven Sanders

EXHIBIT 23.1

LAKE & ASSOCIATES, CPA'S

CONSENT OF INDEPENDENT REGISTERED PUBLIC ACCOUNTING FIRM

We consent to the use, in the report on Form S-1/A 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
May 5, 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

May 5, 2010

Via FACSIMILE
Securities and Exchange Commission
Mail Stop 4561
450 Fifth Street, N.W.
Washington, D.C. 20549

Attention: H. Christopher Owings, Assistant Director
Angie Kim, Staff Examiner

RE: HIDDEN LADDER, INC.
AMENDMENT NO. 1 TO REGISTRATION STATEMENT ON FORM S-1
FILED MARCH 25, 2010
FILE NO. 333-165685

Mr. Owings:

This letter responds to comments of the Staff (the "Staff") of the Securities and Exchange Commission (the "Commission") contained in the letter from the Staff to Hidden Ladder, Inc. (the "Company") dated April 22, 2010 regarding the above-referenced Registration Statement on Form S-1 (as amended) (the "Registration Statement").

For your convenience, we have included each of the Staff's comments before each of the Company's responses. References in this letter to "we," "our" or "us" mean the Company as the context may require.

STAFF COMMENT 1:

We note you have disclosed your primary SIC code as 7372. The SIC code for your company in the EDGAR system appears to be 5020. Please revise your cover page accordingly. You may also wish to consult the SIC Code List, which is available on our website at <http://www.sec.gov.info/edgar/siccodes.htm>.

RESPONSE:

We concur with the Staff and have updated our SIC code.

STAFF COMMENT 2:

We note that the mailing address to your principal executive offices on the Cover Page and throughout the registration statement is inconsistent with the mailing address under Article II of your Certificate of Incorporation. On the Cover Page as well under the Summary Information about Hidden Ladder on page 5, Description of Property on page 5 and Property page F-7, you state your address to your principal offices as "2803 Isle Street" while Article II of the Certificate of Incorporation lists "2303 Isle Street". Please provide the correct mailing address to your principal executive offices and consistently list this address throughout the registration statement.

RESPONSE:

We concur with the Staff and have updated our address to 2803 Isle Street.

STAFF COMMENT 3:

The registration fee is \$71.30 per \$1,000,000 (prorated for amounts less than \$1,000,000). Please amend your calculation of the registration fee table accordingly.

1

RESPONSE:

We concur with the Staff and have updated our registration fee.

STAFF COMMENT 4:

Since your offering will be self-underwritten and there is no minimum amount of shares that must be sold, please either:

- o state more clearly that, since there is no minimum amount of shares that must be sold, the proceeds of the offering may be \$(5,000) to \$ _____ after expenses, or
- o include a table to show the aggregate price and proceeds to the company assuming that 25 percent, 50 percent and 100 percent of the shares are sold.

In either event, clearly disclose that, since there is no minimum amount of shares that must be sold, you may receive no proceeds or may potentially lose money from the offering.

RESPONSE:

We concur with the Staff and have updated the language on the cover page to reflect the possibilities that we might lose money on the offering as well as the maximum amount we would raise in the offering.

STAFF COMMENT 5:

Please disclose on the cover page the date that the offering will end as required by Item 501(b)(8)(iii) of Regulation S-K.

RESPONSE:

We concur with the Staff and have added the closing date to the registration statement.

STAFF COMMENT 6:

Please re-locate the Dealer Prospectus Delivery Obligation to the back cover page. Please see Item 502(b) of Regulation S-K.

RESPONSE:

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

STAFF COMMENT 7:

In the first paragraph you state that you "may endeavor to sell all 3,000,000 shares of common stock ... " If there is any reason you may ultimately determine not to proceed with this offering, please disclose it.

RESPONSE:

We don't have any reason why we would not proceed with the offering.

2

STAFF COMMENT 8:

In the first paragraph you also state that "[t]here is no arrangement to address the possible effect of the offering on the price of the stock." Considering there is no market for your common stock, this statement seems unclear. Please advise or revise.

RESPONSE:

We concur with the Staff and have removed this statement.

STAFF COMMENT 9:

We note in your Use of Proceeds subsection at the bottom of page 3, you state, as an example, how many shares you will have outstanding should you sell 50% of the 3,000,000 shares of common stock offered under this registration statement. This same example is listed in the Number of Shares Outstanding after the Offering of Common Shares subsection. Please remove this redundant example in the Use of Proceeds subsection and revise in terms of dollars (i.e., state an example of your net proceeds should you sell 50 percent of the 3,000,000 shares of common stock). Please also describe how proceeds will be allocated should less than the maximum offering funds be raised and make sure this is consistent

with the Use of Proceeds section on page 17. Please also note that you do not anticipate using any of the offering proceeds for product development.

RESPONSE:

We concur with the Staff and have updated the Use of Proceeds subsection as well as specified how the proceeds will be used.

STAFF COMMENT 10:

Please clarify that you have not yet developed a product or a product line. We note that in the Products section on page 20, you state you "will design" this product. We further note in the last sentence of the Use of Proceeds section on page 17, you state you do not anticipate using any of the offering proceeds for product development. However, throughout the registration statement you reference "our products" as if your product has been designed and exists. As example only, and not as an exhaustive list, please consider the following references:

- o "Hidden Ladder has designed a unique product ... ," page 4.
- o "we must limit our marketing activities to potential customers having the likelihood of purchasing our products," page 6.
- o " ... we intend to generate revenue through the sale of our products," page 6.
- o "The Company anticipates an increase in its operating expenses, without realizing any revenues from the sale of its product," page 6.
- o "We cannot provide investors with any assurances that our products will attract customers," page 7.
- o "Our ability to achieve and maintain profitability ... is dependent upon ... our ability to generate revenues through sales of our products," page 11.

3

- o "We intend to generate revenue through the sales of our products," page 11.
- o "The Company has identified a marketing opportunity for our products" page 14.
- o "our competitors' products ... may achieve greater acceptance in the marketplace than our own," page 14.
- o "prices and gross margins for our products may decrease over product life cycles," page 15.
- o "our ability to provide our products to retailers ... ," page 15.
- o "Hidden Ladder will also keep an open mind with regards to new methods of production, changes to our product line," page 20.
- o "Hidden Ladder will sell its entire product line to Home Depot," page 21.

These are only examples; please review your entire registration statement for compliance with this comment.

RESPONSE:

We concur with the Staff and have revised our registration statement to either remove the product reference or specifically state the reference is applicable if and after we create our product.

STAFF COMMENT 11:

The disclosures in the first paragraph of this section appear promotional, rather than factual, and should be substantially revised to remove all promotional statements. No speculative information should be included, unless clearly labeled as your opinion along with disclosure of the reasonable basis

for these opinions. All claims of a speculative nature not fully supported in the document should be deleted. For example, you should provide specific support for terms such as "unique" and "durable and aesthetic" or delete these references. Similar promotional statements appear in the Products section on page 20. Please review your entire registration statement for compliance with this comment.

RESPONSE:

We concur with the Staff and have removed or replaced the promotional statements with factual statement in both the summary and business section of the registration statement.

STAFF COMMENT 12:

We note your indication in the penultimate sentence of this section that you have not generated any revenue from your business operations. Please move this statement up so that it is prominently presented within this section. Please also state that your auditor's have questioned your ability to continue as a going concern.

RESPONSE:

We concur with the Staff and have moved the statement to be prominently displayed. We also included a going concern reference from our auditors.

4

STAFF COMMENT 13:

WE note that you have identified three target categories most likely to be interested in your future product. You list only two categories. This same type appears in the risk factor titled "Competition may decrease our market share, revenues and gross margin," on page 14. Please revise or clarify in both sections. Should you add a third target category, please make sure to revise your disclosure accordingly in the Market Analysis Summary section on page 20.

RESPONSE:

We concur with the Staff and have clarified that there are only two categories.

STAFF COMMENT 14:

We note that you are in the process of creating your business and marketing plan. However, throughout the registration statement, you inconsistently reference the current stage you are at with this plan. Please clarify that you have not yet completed this plan. We note the following examples:

- o "The Company intends to use the proceeds this offering to develop and complete the business and marketing plan ... ," page 3.
- o "To become profitable and competitive, we must develop the business and marketing plan," page 22.
- o "Since inception, the majority of the company's time has been spent refining its business plan," page 22.

These are only examples; please review your entire registration statement for compliance with this comment.

RESPONSE:

We concur with the Staff and have modified the references to be consistent as to the stage of the business and marketing plan.

STAFF COMMENT 15:

Please clarify and consistently present when you anticipate completing your business and marketing plan and state the cost of completing such plan. We note the following examples:

- o "we believe that if we do not raise additional capital within 12 months of the effective date of this registration statement, we may be required to

suspend or cease the implementation of our business plans," page 6.

- o "Within the next 12 months, the Company will have costs of at least \$150,000 related to ... completion of the business plan," page 6.
- o "Over the next 12 month period starting upon the effective date of this registration statement, the Company must raise capital in order to complete the Business and Marketing Plan and to commence its execution," page 22.
- o "The Company anticipates that the business and marketing plan will be completed within 180 days after the offering is completed," page 22.

5

RESPONSE:

We concur with the Staff and have updated the registration statement to consistently reflect the state and cost of completing our marketing and business plan.

STAFF COMMENT 16:

WE note you have identified the home-improvement category based on this segment's "purchasing-power" and "rate of growth shown in the industry." We further note your statement "Home Depot showed the highest sales volume in home safety supplies among the home-improvement sector." Similar factual statements also appear in the Risk Factors section under the risk factor titled "Competition may decrease our market share, revenues, and gross margins" on page 14 and on page 20 of your business section. Please disclose whether this information is based on reports or articles. Where these statements are not supportable with independent third party data, please characterize them as your believe and tell us the basis for your belief.

RESPONSE:

We concur with the Staff and have corrected the references to the home builders based either on the home builder's financial reports or based on the Company's research efforts.

STAFF COMMENT 17:

We note that in this section, you state your office is located at Mr. David Johnson's office. However, the Property section on page F-7 states your office is located at Mr. David Johnson's residence. Please review or clarify.

RESPONSE:

We concur with the Staff and have revised the reference to the Company's office.

STAFF COMMENT 18:

Your Risk Factors section should be a discussion of the most significant factors that make an investment in your business speculative or risky. You should place risk factors in context so your readers can understand the specific risk as it applies to you. Please see SEC Release No. 33-7497. You should not present risks that are generic or contain boilerplate language that could apply to any business or any offering. A discussion of risk in generic terms does not tell readers how the risk may affect their investment in your company. As examples only, and not an exhaustive list, we note the following risk factors that appear to contain generic disclosures:

- o "The home improvement market is very competitive and hiring qualified resources are difficult to manage ... ," page 12.
- o "Hidden Ladder may be unable to manage its future growth ... ," page 13.
- o "Management's ability to implement the business strategy successfully is critical to the business success ... ," page 13.
- o "Average selling prices of our products and services may decrease, which may harm our gross margins," page 15.

Please revise your Risk Factors section to remove generic risks that apply to any business or more precisely articulate how the risks you state are associated with an investment in your business.

RESPONSE:

We concur with the Staff and have removed generic risk factors or revised the specific risk factors to be more specific to our business.

STAFF COMMENT 19:

The risk factor title should convey the risk that you elaborate upon below. As examples only, and not an exhaustive list, we note the following risk factors:

- o "General Competition," page 14.
- o "Competition may decrease our market share, revenues and gross margins," page 14.

Please revise your risk factor titles accordingly.

RESPONSE:

We concur with the Staff and have revised the risk factor titles.

STAFF COMMENT 20:

Risk factors should be organized logically. Please see Item 503(c) of Regulation S-K. Before discussing risks associated with implementing your business and marketing plan and developing your product, please disclose risks associated with failure to develop or implement your business and marketing plan as well as failure to develop a product. For example, the risk factor titled "If, after demonstrating proof-of-concept, we are unable to establish relationships ... " on page 14 should be relocated toward the beginning of the subsection titled Risks Related to the Company's Market and Strategy on page 12.

RESPONSE:

We concur with the Staff and have reordered the risk factors.

STAFF COMMENT 21:

We note you are still in the process of completing your business and marketing plan and currently have no products. However, several of your risk factors reference activities, objectives, products and gross margins that do not appear to have materialized given your current stage of development. As examples, only, and not an exhaustive list, we note the following risk factors:

- o "Because we are small, we must limit our marketing activities ... ," page 6 and page 11.
- o "Investing in the company is highly speculative and could result in the entire loss of your investment," page 8 which states in the text below "[t]he business objectives of the Company are also speculative ... "
- o "Establishing and maintain a customer base are difficult to achieve and manage," page 13.

- o "We may be unable to gain any significant market acceptance for our products or establish a significant market presence," page 13.
- o "Management's ability to implement the business strategy successfully is critical to the business success," page 13.
- o "The company may be unable to make necessary arrangements ... ," page 14 which states in the text below "[i]f we have to make changes in the Company structure ... ," page 14.
- o "Average selling prices ... may decrease, which may harm our gross

margins," page 15.

To the extent you have products, marketing activities, business objectives, plans for establishing a customer base, company structure and gross margins, please disclose them. If not, please revise your risk factors accordingly. Please see prior comments 10 and 14.

RESPONSE:

We concur with the Staff and have revised the risk factors to the extent we have products, marketing activities, business objectives, plans for establishing a customer base, company structure, otherwise we removed the risk factor.

STAFF COMMENT 22:

It appears you have several risk factors that essentially describe the same risks or significantly overlap with another risk factor. Please note each risk factor should discuss a separate, material risk. As examples only, and not an exhaustive list, please consider the following duplicative risk factors:

- o On page 7 under "Because there is no public trading market for our common stock ... ," significantly overlaps with the risk factor on page 9, "As we may be unable to create or sustain a market for our shares, they may be extremely illiquid ... "
 - o On page 10 under "Since our sole officer and director currently owns 100% of the outstanding common stock ... " significantly overlaps with the immediately following risk factor, "The company's sole officer and director have complete control ... "
 - o On page 6 under "Because we are small and do not have much capital, we must limit our marketing activities ... " is duplicative of the risk factor on page 11 under the same title.
 - o On page 11 under "the company's sole officer and director may not be in a position to devote a majority of his time to the company ... " significantly overlaps with the immediately following risk factor, "Key management personnel may leave the company which could adversely affect the ability of the company to continue operations ... "
 - o On page 12 under "The home improvement market is very competitive and obtaining the necessary contract and retail rights ... " significantly overlaps with the risk factor on page 14, "General Competition".
 - o On page 12 under "The home improvement market is very competitive and hiring qualified resources are difficult to manage," significantly overlaps with the risk factor on page 14, "The company may retain dependent sources or consultants to help grow the business ... "
- 8
- o On page 13 under "We may be unable to gain significant market acceptance for our products or establish a significant market presence," significantly overlaps with the risk factor on page 15 "If we cannot effectively promote our products, we will not attract customers and as a result, our business will fail."

Accordingly, please revise to distinguish between these risk factors, or combine them, making sure to eliminate any duplicative disclosures.

Please revise your risk factor titles accordingly.

RESPONSE:

We concur with the Staff and have revised the risk factor to avoid any duplication.

STAFF COMMENT 23:

Mitigating language is generally not appropriate for risk factor discussion. We note the last risk factor on page 10 state "The only assurance that the shareholders of the company ... have that the company's sole officer and director will not abuse his discretion ... is his fiduciary obligations and

business integrity." Please delete this statement. This comment also applies to sever other risk factors, including the following:

- o "If the demands of the Company's business require the full business time of our sole officer and director, he is prepared to adjust his timetable to devote more time to the Company," page 11.
- o "The Company believes that all commercially reasonable efforts have been made to minimize the risks associated with the departure of key personnel," page 12
- o "Although the founder has significant experience and many contacts within the home building industry ... ," page 15.

RESPONSE:

We concur with the Staff and have removed the references from the risk factors.

STAFF COMMENT 24:

The risk factor on page 6 titled "Since Hidden Ladder anticipates operating expenses will increase ... " states part of your \$150,000 of costs will go to administrative expenses while the risk factor titled "Our business will fail if we do not obtain ... " on the following page states part of this \$150,000 will go to operating expenses. Please clarify or revise.

RESPONSE:

We concur with the Staff and have clarified the relevant risk factors.

STAFF COMMENT 25:

You state in the risk factor on page 7 titled "Our business will fail if we do not obtain ... " that you ability to "[o]btaining additional financing would be subject to a number of factors, including the Company's sales results." Please disclose other factors that would limit your ability to obtain financing.

9

RESPONSE:

We concur with the Staff and have revised the corresponding risk factor to remove the reference to sales results since we do not have a product to sell.

STAFF COMMENT 26:

We note the risk factor titled "The company does not anticipate paying dividends in the foreseeable future, so there will be fewer ways in which you can make a gain on any investment in this company" on page 9. This risk factor seems to imply there may be other ways investors can make a gain on this investment. Please revise your disclosure to avoid this implication.

RESPONSE:

We concur with the Staff and have revised the corresponding risk factor. There are no other ways to make a gain on the investment except to sell the stock if and only if a market develops.

STAFF COMMENT 27:

We note your risk factor titled "Blue Sky laws may limit your ability to sell your shares," on page 9 and 10. Please conclude your description of the "manual exemption" to accurately convey the risk or delete this description altogether.

RESPONSE:

We concur with the Staff and have removed the reference to the "manual exemption."

STAFF COMMENT 28:

On page 10, you state Mr. David Johnson will retain 87.5 percent of the shares outstanding if 50 percent of the offering is sold. This appears to be a typo as

sale of 50% of the offering would result in Mr. David Johnson retaining ownership of 85.7 percent of the shares. Please revise or advise.

RESPONSE:

We concur with the Staff and have revised the percentage ownership to 85.7% if 50% of the shares are sold.

STAFF COMMENT 29:

In your risk factors titled "Our operating results may prove unpredictable which may impact the company and the value of the investment" on page 11, we note your discussion of a "variety of factors" that may cause your operating results to significantly fluctuate. In discussing these factors, please include the inability to develop a product.

RESPONSE:

We concur with the Staff and have added the reference to the inability to develop a product.

10

STAFF COMMENT 30:

In the risk factor titled "The home improvement market is very competitive and obtaining the necessary contract and retail rights to provide the products for distribution is necessary ... " on page 12, you note "industry leaders" and "sublicense ... rights." You also state "several industry leaders have obtained these exclusive rights over a multiple year period." Please specify the names of these industry leaders and the type of sublicense rights to which you refer. Please disclose whether this information is based upon reports or articles. Where these statements are not supportable with independent third party data, please characterize them as your belief and tell us the basis for your belief.

RESPONSE:

We concur with the Staff and have corrected these references in the risk factor.

STAFF COMMENT 31:

In the risk factor titled "Competition may decrease our market share, revenues, and gross margin" on page 14, you state your competitors have substantially more "capital, longer operating histories, greater brand recognition, larger customer bases and significantly greater financial, technical, and marketing resources." Please provide examples of who these competitors are. Please also provide enhanced disclosure regarding the type of brand recognition, customer base as well as financial, technical and marketing resources these competitors have.

RESPONSE:

We concur with the Staff and have added examples of our competitors including their brand recognition, and customer base. We decided to remove the specific reference of technical and marketing resources since we were not able to extract those specific numbers from the company's SEC filings.

STAFF COMMENT 32:

In the risk factor titled "Average selling prices of our products and services may decrease, which may harm our gross margins" on page 15, you state you may not be successful in developing and introducing "New products" on a timely basis. Please provide enhanced disclosure on the type of new products you are seeking to introduce. Alternatively, if this is not a material risk of which investors should be aware, please delete it.

RESPONSE:

We concur with the Staff and have removed this risk factor because it was immaterial.

STAFF COMMENT 33:

We note your statement that if less than the maximum offering funds are raised,

the proceeds will initially be allocated to cover essential business operations such as SEC filings with the remaining amount allocated to completing the business and marketing plan. The order of priority for your posed use of proceeds toward the business plan and marketing plan, if less than the maximum offering funds are raised, remains unclear. Please refer to Instructions to Item 504 and revised your disclosure accordingly to provide great detail about how you intend to allocate the proceeds of the offering under the various circumstances you describe. Please ensure that any disclosure you provide is consistent with the disclosure on page 22 regarding how you intend to spend some of the proceeds.

11

RESPONSE:

We concur with the Staff and have revised the use of proceeds section to conform with Item 504.

STAFF COMMENT 34:

We note your indication that you do not anticipate using any of the offering proceeds for product development. In an appropriate place in your registration statement, please explain how you intend to complete a business and marketing plan for a product you have not yet developed.

RESPONSE:

We concur with the Staff and have add language to the use of proceeds section to address the completion of the business and marketing plan.

STAFF COMMENT 35:

We note your statement in the last sentence of the first paragraph of this section that this offering will conclude when all 3,000,000 shares of common stock have been sold, or 90 days after this registration statement becomes effective. Please clarify that you will terminate this offering upon whichever event occurs sooner, if true. Also, this appears inconsistent with your statement in the Summary of Our Proceeds section on page 3 where you state you have the discretion to extend the offering for an additional 90 days. We also note your statement in the last sentence of the second paragraph of the Plan of Distribution section on page 18 statement you reasonable expectation that the securities un this registration will be sold within two years from the initial effectiveness of this registration statement. Please clarify or revise to avoid these inconsistencies.

RESPONSE:

We concur with the Staff and have revised the Proceeds sections to reflect the offering will terminate at the earlier of (i) all 3,000,000 shares being sold or (ii) 90 days after the registration statement is declared effective by the SEC.

STAFF COMMENT 36:

In the third paragraph on page 19, you state that shares hold by you may be sold "either at the offering price that is fixed or that may vary from transaction to transaction depending upon the time of sale." Until a market develop for your stock, you must sell your shares at a fixed priced. Please revise.

RESPONSE:

We concur with the Staff and have revised the reference to sell our stock at a fixed price.

STAFF COMMENT 37:

Please remove the word "entrepreneur" as this appears to be promotional rather than factual.

RESPONSE:

We concur with the Staff and have removed this reference.

12

STAFF COMMENT 38:

Please disclose you were incorporated on February 23, 2010. Please see item 101(h) (1) of Regulation S-K ..

RESPONSE:

We concur with the Staff and have included our incorporation date in the Corporate Summary section.

STAFF COMMENT 39:

You refer to "diverse" marketing methods in order to reach "a large segment of the population." Considering you intend to focus your efforts on Home Depot, please explain what you mean by this statement.

RESPONSE:

We plan to use a variety of marketing methods including in store displays, radio, newspaper, trade shows, conferences and expos to reach homeowners.

STAFF COMMENT 40:

Please clarify the principal products and/or services you provide and refer to them consistently throughout the registration. In the Mission section above, you state your business is "based on a single product" and provide only one example of your product. However, throughout the registration statement you make references to your "product lines," "set of products," or "products and services." We note the following examples:

- o "Our competitors may develop product and service offerings that we do not offer," page 14.
- o "Average selling prices of our products and services may be lower than expected ... ," page 15.
- o "The nature of the services provided by Hidden Ladder ... ," page 15.
- o "Our ability to serve our customers and develop new services and applications ... ," page 15.
- o "Hidden Ladder will also keep an open mind with regards to new methods of production, changes to our product line," page 20.
- o "Hidden Ladder will design a unique set of products for homeowners," page 20.
- o "Hidden Ladder will sell its entire product line to Home Depot ... ," page 21.
- o "The Company will design, develop and market instructional products and services for the corporate, education, government, and healthcare e-learning industries," page 22.

These are only example; please review your entire registration statement for compliance with this comment.

RESPONSE:

We concur with the Staff and have updated the references throughout our registration statement to reflect our offering is a set of products.

STAFF COMMENT 41:

We note in your previous disclosure on page 4 that you have identified five segments of the retail industry. In this section you state you have only identified four segments. Please clarify or revise.

RESPONSE:

We concur with the Staff and have updated the registration to reflect there are four segments in the retail industry.

STAFF COMMENT 42:

Please describe how you identified your retail industry "segments" and "target categories."

RESPONSE:

We developed our proprietary analysis of the market by conducting our own research of the market, various home builder and improvement retailers like Home Depot & Lowes, as well as competitors like First Alert and Black & Decker.

STAFF COMMENT 43:

Please provide enhanced disclosure on your relationship with Home Depot, steps you have taken to engage them and why you believe they will purchase your future product line.

RESPONSE:

We removed the specific reference to selling our future product line to Home Depot. We plan to sell our product line if and when available to home building and improvement retailers like Home Depot.

STAFF COMMENT 44:

Your third market segment, "Mail order/Internet," is inconsistent with the disclosure in the Market Analysis Summary above and your disclosure on page 4 both of which do not include "Internet." Please revise or clarify.

RESPONSE:

We concur with the Staff and have updated the market segments to be consistent with mail order / Internet catalogs.

STAFF COMMENT 45:

We note the following statement in the second to last paragraph on page 20:

- o The Company has decided to target chain retail stores that would offer the largest opportunity for volume sales. Concentrating research efforts in this area, the top three home-improvement retailers were found to be Home Depot, Lowe's and Ace Hardware.

Please disclose whether this information is based on reports or articles. Where this statement is not supportable with independent third party data, please characterize it as your belief and tell us the basis for the belief.

14

RESPONSE:

We concur with the Staff and have updated the analysis is based on the Company's research from the home builder retailer's public quarterly financial reports found on the SEC website.

STAFF COMMENT 46:

Please disclose whether the statements made in this section are based upon reports or articles. Where these statements are not supportable with independent third party data, please characterize it as your belief and tell us the basis for your belief.

RESPONSE:

We concur with the Staff and have updated the Competition and Buying Patterns to reflect these are the Company's belief based on the CEO's experience in the industry.

STAFF COMMENT 47:

Please describe how you plan to compete with brand name products and larger manufacturers who can provide incentives. Please also describe whether or not you plan to provide the types of incentives you list.

RESPONSE:

We plan to compete with other providers based on the safety and functional nature of our product as well as the quality workmanship. We plan to offer promotional materials and discount incentives for the retailers.

STAFF COMMENT 48:

Please describe how you plan to fulfill contracts and ensure timely deliveries of expected quota.

RESPONSE:

We plan to use technology to monitor and manage contract fulfillment and logistics management on the delivery of our products.

STAFF COMMENT 49:

We note your statement that your entire future product line will be sold to Home Depot and other large home builders. Please provide examples of or define the "large home builders" you are targeting. Please describe how you will sell and distribute your entire product line to both Home Depot and large home builders. For your sales to Home Depot, please describe or define those "select stores" which distribution will occur, types of "in-store promotions" and "packaging concepts" you will have and how promotions will be tied to Home Depot sales and promotions. For your sales to large home builders, please define "western district" and outline details of your marketing strategy.

15

RESPONSE:

We plan to market our product to large home builder retailer stores like Home Depot, however we have removed the reference that we will "sell our entire product line to Home Depot ... ". In addition, we concur with the Staff and have modified "select stores" and defined the "western district." The "in-store promotions" and "packaging concepts" are customary for new products, however we will determine the specifics behind both if and when we discuss with each home builder retailer. And we have modified the registration statement accordingly.

STAFF COMMENT 50:

Disclosures in this section appear promotional, rather than factual, and should be substantially revised to remove all promotional statements. No speculative information should be included, unless clearly labeled as your opinion along with disclosure of the reasonable basis for these opinions. All claims of a speculative nature not fully supported in the document should be deleted. For example, you should provide specific support for terms such as "competitive edge," "unique and functional," "traditional high-quality workmanship," "sense of comfort and utility," "aesthetic beauty," "cheap," "cumbersome and difficult" and "eye appeal" or delete these references. Please review your entire registration statement for compliance with this comment.

RESPONSE:

We concur with the Staff and have modified our registration statement to ensure all references are factual and all promotional references have been removed.

STAFF COMMENT 51:

Please revise the heading of this section as it appears to be promotional rather than factual.

RESPONSE:

We concur with the Staff and have removed this section.

STAFF COMMENT 52:

Based on the enhanced disclosures you will provide regarding the details of your business and marketing plan, please revise this section to discuss the events, trends, and uncertainties that management views as most critical to your revenues, financial position, liquidity, plan of operations and results of operations. Please refer to comment 54 and 55 below. Please also see Item 303 of Regulation S-K and Release No. 33-8350.

RESPONSE:

We concur with the Staff and have modified our registration statement to ensure all references are factual and all promotional references have been removed.

STAFF COMMENT 53:

In the last sentence of this section, you note the need to establish sales and co-development relationships with customers and partners. Please enhance your disclosure regarding the nature of these co-development relationships. Please also identify which customers and partners you intend to establish these co-development relationships with.

16

RESPONSE:

We concur with the Staff and have updated this section to reflect sales to consumers via home builder and improvement retailers. Also, we removed the reference to co-development relationship as it is not material.

STAFF COMMENT 54:

We note you will focus on developing relationships during your first year of operations. Please discuss in detail your plan of operations for the next twelve months. Please include detailed milestones to your business plan, when you anticipate generating sustained revenues, the costs associated with each milestone, and the time frame for implementing each milestone.

RESPONSE:

We concur with the Staff and have updated this section to include milestones and the associated costs, and time frames.

STAFF COMMENT 55:

To the extent not included in the description of your business plan, please disclose the following:

- o Where, when and how your product(s) will be designed, developed and manufactured including sources and availability of raw materials, equipment and all other supplies;
- o Where and how your product(s) will be distributed and marketed;
- o Human resources involved in designing, developing, manufacturing, distributing and marketing your product(s);
- o Costs associated with developing, manufacturing and marketing your product; and
- o How you will price your product.

Please see Item 101(h)(4)(ii) and Item 101(h)(4)(v) of Regulation S-K.

RESPONSE:

We need to complete the business and marketing plan to answer these questions. At this time, we do not have the factual information to answer these questions.

STAFF COMMENT 56:

In your Statement of Operations on page F-3, you note you have incurred a total of \$3,600 in start-up costs from inception to February 28, 2010. Please revise the first sentence of the second paragraph in this section to reflect the same date range. We note the disclosure regarding your start-up costs also appears in

the last paragraph of this section as well as in the fourth paragraph of the Liquidity and Capital Resources section. Please expand your disclosures to indicate that your total expenses and low monthly cash flow reflects less than one month (i.e., five day time period from February 23, 2010 to February 29, 2010) of operations. Please see Item 303(a)(3) or Regulation S-K.

17

RESPONSE:

We concur with the Staff and have updated the references to our start up costs occurring over a five day period as well as we added a disclosure that we have less than one (1) month of operation due to our current cash position.

STAFF COMMENT 57:

In the third to last sentence of the second paragraph of this section, you note you are unable to quantify with any certainty planned capital expenditures until your business and marketing plan are complete. This seems to contradict your statement in the first sentence of this paragraph that you anticipate needing \$150,000 over the next twelve months to include \$35,000 for product design, \$35,000 for technical manufacturing work, \$35,000 for marketing and \$45,000 for general working capital purposes. Please revise these disclosures to make them consistent.

RESPONSE:

We concur with the Staff and have updated the disclosures to be consistent.

STAFF COMMENT 58:

You note you anticipate needing \$150,000 to execute your business plan over the next 12 months. In the second paragraph on page 23, you state you may issue common stock, notes payable or debt instruments which may affect your "debt structure." In the second to last full paragraph on page 23, you note you may need to see alternative sources of financing including borrowing from institutions or private individuals. Please clarify which course of action you will take and, in general, explain how you intend to raise these funds given that this offering will raise a maximum of \$25,000. Please also clarify your current "debt structure." Please see Item 303(a)(1) of Regulation S-K. If appropriate, please expand your discussion to include additional costs associated with loans to and notes from development stage companies including, but not limited to, high risk loans and above market interest rates.

RESPONSE:

We concur with the Staff and have updated the references to financing to include both equity and debt financing and estimated costs where known. In addition, we removed "debt structure" as the Company has no debt.

STAFF COMMENT 59:

Please revise the discussion here to acknowledge the \$19,000 you state on page 17 that you will need to develop and complete your business plan. Please also provide additional information about how you intend to utilize the additional \$45,000 for additional working capital purposes and what amount of that constitutes "public company costs," which you indicate is your only planned capital expenditure.

RESPONSE:

We concur with the Staff and have updated the disclosures to reflect the correct amount of funds for the marketing and business plan as well as an estimate of the \$45,000 for general working capital purposes.

18

STAFF COMMENT 60:

We note your statement that your "business expansion" will require additional capital resources. Please provide enhanced disclosure on your business expansion plans and how this differs from or is part of your business plan. Please also expand your disclosure to provide the information required by Item 303(a)(1) and

Item 303(a)(2) of Regulation S-K.

RESPONSE:

We concur with the Staff and have removed the "expansion" as it is misleading. The business and business expansion are the same.

STAFF COMMENT 61:

We note your statement that receipt of any debt financing may required granting a security interest in the service offering. Please clarify the types of security interest you would grant, potential terms of such a debt financing and how it could affect holders of your common stock.

RESPONSE:

We concur with the Staff and have added disclosure on the security interest type and impact on common shareholders.

STAFF COMMENT 62:

We note in the second to last sentence on page 23, you state you auditors have expressed substantial doubt about your ability to continue as a going concern and that such ability is dependent on, among other things, your ability to "implement [y]our business plan." Please remove this statement from your disclosures as this is not reflected in the auditor's report included with this registration statement.

RESPONSE:

We concur with the Staff and have removed the reference requested.

STAFF COMMENT 63:

We note that Mr. David Johnson is your sole officer and director. Please consistently represent, both within this section and throughout the entire registration statement, those officer positions he currently holds. For example, in the first sentence of the second paragraph of this section, you state Mr. David Johnson is your "president, secretary/ treasurer, and director and vice president." However, in the table immediately following this sentence, you state Mr. David Johnson is the "President, Secretary/Treasurer, Principal Executive Officer, Principal Financial Officer, and sole member of the Board of Directors. Please also see comment 78 below.

RESPONSE:

We concur with the Staff and have removed the "expansion" as it is misleading. The business and business expansion are the same.

STAFF COMMENT 64:

Please eliminate plural references to officers and directors throughout your document because Mr. David Johnson is your sole officer/director.

19

RESPONSE:

We concur with the Staff and have removed the plural references.

STAFF COMMENT 65:

We note your reference to Item 401(e) of Regulation S-B and subsequent bullet points describing an "audit committee financial expert." Please note that scaled reporting requirements for smaller reporting companies have been moved from Regulation S-B into Regulation S-K. Please see Item 407(g) of Regulation S-K and SEC release No. 33-8876. Should you choose to include a description of your current and future board and committee practices outside of the requirements of Item 407(a) of Regulation, the summary should not contain all the detailed information in the bullet points defining an "audit committee financial expert." Please revise to reduce this excess detail or advise as to why this detail is necessary.

RESPONSE:

We concur with the Staff and have removed the detail language around an audit committee financial expert to comply with Regulation S-K.

STAFF COMMENT 66:

We note your general description of Mr. David Johnson's experience. Please enhance your disclosure of Mr. David Johnson's business experience during the past five years to include his principal occupation and employment during such time period. Please also remove the last sentence of your discussion as it is unrelated to the requirement to provide an objective background of his experience. Please see Item 401(e)(1) of Regulation S-K.

RESPONSE:

We concur with the Staff and have updated Mr. Johnson's resume to comply with Regulation S-K.

STAFF COMMENT 67:

In the fourth paragraph on page 23, you state Mr. David Johnson will not be paid a salary until a minimum of "\$500,000 in funding is obtained or until ... [you] have achieved \$500,000 in gross revenues." Under the first sentence of this section, you state he will not be paid until you have raised "\$500,000 in working capital or has sales in excess of \$500,000." Please clarify or revise to consistently present the benchmark used to determine when Mr. David Johnson will be paid.

RESPONSE:

We concur with the Staff and have updated the conditions to which Mr. David Johnson will be paid.

STAFF COMMENT 68:

We note your inclusion of a stock ownership table below the summary compensation table. As this same stock ownership table appears under the Principal Stockholder section on page 28, please remove it from the Summary Compensation Table section on page 27 to avoid redundant disclosures.

RESPONSE:

We concur with the Staff and have removed the table.

20

STAFF COMMENT 69:

We note that you do not have any board committees at this time. We also note your statement that directors will be reimbursed for out-of-pocket expenses incurred for attendance at board and committee meetings. Please clarify or revise.

RESPONSE:

We concur with the Staff and have the director compensation to clarify any director is reimbursed for out-of-pocket expense associated with board meetings.

STAFF COMMENT 70:

We note the disclosure provided in the section seems redundant with disclosures provided in the Summary Compensation Table and Director Compensation sections. Please revise your disclosure to avoid unnecessary redundancies.

RESPONSE:

We concur with the Staff and have removed the redundancies.

STAFF COMMENT 71:

We note your disclosure under this heading is largely repeated under Item 14 on page II-1. Please revise to eliminate this repetitive disclosure. Please see

Rule 421(c) of Regulation C. We further note that the description of your indemnification provisions between the disclosures in this section and Page II-1 are inconsistent. For instance, on page II-1 you state that your Certificate of Incorporation provides that directors shall not be liable for breaches of the duty of care; however, the Articles of Incorporation filed as an exhibit to this registration statement do not contain such as provision. Please advise or revise.

RESPONSE:

We concur with the Staff and have updated the language to be consistent between our Articles of Incorporation, Certificate of Incorporation, and registration statement.

STAFF COMMENT 72:

We note your summary of the rights associated with your common stock. Please preface the bullet points of these rights with language clarifying that these are the rights associated with common stock.

RESPONSE:

We concur with the Staff and have added the preface to identify the common stock rights.

STAFF COMMENT 73:

This disclosure appears above under the Legal Proceedings section on page 19. Please revise your disclosure to avoid unnecessary redundancies.

RESPONSE:

We concur with the Staff and have removed the legal redundancy.

21

STAFF COMMENT 74:

There appears to be a type in the number of authorized common shares. Both page F-2 and Note 4 state there are 250,000,000 authorized shares of common stock while your articles of incorporation state there are 300,000,000. Please revise or advise.

RESPONSE:

We concur with the Staff and have updated the registration statement to reflect there are 300,000,000 authorized shares.

STAFF COMMENT 75:

We note that although "Related Party Transactions" is listed as Note 5 to the Financial Statements, a similar section appears to be missing in your registration statement. Please include the disclosure required by Item 404(d) of Regulation S-K.

RESPONSE:

We concur with the Staff and have added the disclosure required by Item 404(d), certain relationships and related party transactions.

STAFF COMMENT 76:

We note your estimated expenses for this offering of \$1,000. Throughout the registration statement, you estimate this expense to total \$5,000 and state the current expenses have already amounted to \$36,000. Please clarify your total current expenses incurred up through February 28, 2010 and total estimated expenses for this offering.

Should your total estimated expenses associated with this offering be \$5,000, please detail the additional costs associated with this offering that will require future, additional expenditures of either \$4,000 or \$1,400.

RESPONSE:

We concur with the Staff and have updated the other expenses under Item 13. The total costs are estimated at \$5,000 which includes SEC filing fees, legal, and transfer agent. The audit of \$3,500 and \$100 in administration fees are not included as they not part of the offering costs.

STAFF COMMENT 77:

Please file your legal opinion in a timely manner so that we may review it before you request that your registration statement become effective.

RESPONSE:

We concur with the Staff and have added the legal opinion.

STAFF COMMENT 78:

We note that Mr. David Johnson has signed the registration statement in his capacities as President and Director, Principal Executive Officer, Principal Financial Officer and Principal Accounting Officer. Please accurately list the correct positions held by Mr. David Johnson below his signature. Your sole officer and director should sign in all those capacities which he holds below the second paragraph of text required on the signature page. Please see prior comment 63.

22

RESPONSE:

We concur with the Staff and have corrected the signature pages to reflect Mr. David Johnson's positions.

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

23