

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:

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
(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).

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\$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 an indication of the results to be expected for any future period.

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

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

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

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

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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

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, FURTHER,

operations. If these circumstances occur, investors will lose their investment.

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

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

RI SKS RELATED TO INVESTING IN OUR BUSI NESS

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.

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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

\$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	\$9,009

This offering is a self-underwritten offering, whi

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.

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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 believe 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 believe 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.

general administrative costs. Since inception, the majority of the company's time has been spent refining its business plan and

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 no longer an officer or director.

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).

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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;

* directors;

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 incorporated by reference into this prospectus. The audit was performed in accordance with the standards of the American Institute of Certified Public Accountants, and the report thereon is incorporated by reference into this prospectus.

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

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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 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.

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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~~ ~~and~~ ~~Deferred Tax~~ ~~Assets and Liabilities~~ ~~and~~ ~~the Tax Rates in~~ ~~the~~ ~~Financial~~ ~~Statements~~
NOTE 3. INCOME TAXES ~~and~~ ~~Deferred Tax~~ ~~Assets and Liabilities~~ ~~and~~ ~~the Tax Rates in~~ ~~the~~ ~~Financial~~ ~~Statements~~

The Company provides for income taxes under ASC Topic 740 which requires the use of the 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

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. As of January 1, 2010, FDIC deposit insurance coverage for deposit accounts at the Company has been reduced to \$100,000 per depositor. The Company had no deposits in excess of insured amounts as of February 28, 2010.

NOTE 8. SUBSEQUENT EVENTS

There have been no subsequent events which the financial statements were available to be issued, and no such events have occurred.

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:

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

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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

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(B) DESCRIPTION OF EXHIBITS

EXHIBIT 3.1 Articles of Incorporation of Hidden Ladder, Inc.

EXHIBIT 3.2 Bylaws of Hidden Ladder, Inc.

EXHIBIT 4.1 Specimen Stock Certificate of Hidden Ladder, Inc.

EXHIBIT 5.1 Opinion of Counsel.

EXHIBIT 14.1 Code of Business Conduct and Ethics.

EXHIBIT 23.1 Consent of Accountants

EXHIBIT 23.2 Consent of Counsel.

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

ITEM 17. UNDERTAKINGS

The undersigned registrant hereby undertakes:

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 fhe

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 g^f

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 is or was a director, officer, agent, shareholder or creditor of the Corporation.

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

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.

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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:

with the

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 from the promotional statement appearing in the Product Section on page 20. Please note that your use of Hindi negates the fact that the company has enhanced its performance with the Honda M. Please delete this comment.

RESPONSE: We conducted

We continue with the Staff and have removed or replaced the promotional statements with factual statements. We have also removed the promotional statements from the registration statement.

STAFF COMMENT:

We note your indication in the penultimate sentence of this section that you have not generated a profit from your business operations. Please move this information to the

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.

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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. Dndt spenesned not pho ap at

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 f

business integrity." Please delete this statement. This comment also applies to several 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 your 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.

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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.

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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 proposed 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.

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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. It is 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: TW &

We concur with the Staff and have add language to the use of proceeds section to address the completion of product development.

STAFF COMMENT 35:

We note that the first paragraph of this section will conclude when all 3,000,000 shares of common stock have been sold, or 90 days after this registration statement becomes

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 the diversity of your marketing efforts.

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 prospectus and appendices. Please provide a list of the principal products and/or services you provide and refer to them consistently throughout the prospectus and appendices.

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 5Bæ retail:

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 also Item 101(d)(1) 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)

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.

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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 a provision. Please advise or revise.

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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 handling of the rights associated with the common stock. Please identify the rights associated with the common stock, and the rights associated with the preferred stock.

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 are 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 horizontal line.