

Mr. David Johnson
Hidden Ladder, Inc.
June 18, 2010
Page 2

Prospectus Cover Page

2. We note your response to comment two in our letter dated June 3, 2010 and the related revision to your filing. The appropriate change should be made to the prospectus cover page and not the registration statement facing page. We note the prospectus cover page begins after the sentence “The registrant hereby amends this registration statement on such date or dates as may be necessary to delay its effective date...” We reissue comment two from our letter dated June 3, 2010.

3. We note your response to comment three in our letter dated June 3, 2010 and the related revision in your filing. The Dealer Prospectus Delivery Obligation should be moved to the back cover page of the prospectus. We note that the back cover page of the prospectus would be on page F-9, before Part II of your registration statement. We reissue comment three in our letter dated June 3, 2010.

Mr. David Johnson
Hidden Ladder, Inc.
June 18, 2010
Page 3

Mr. David Johnson
Hidden Ladder, Inc.
June 18, 2010
Page 4

Indemnification, page II-1

12. We note your response to comment 20 from