

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

FORM S-1/A  
AMENDMENT No. 5  
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. There is no minimum amount of shares that must be sold in the offering, the net proceeds from this offering may be \$(5,000) to \$25,000 after expenses.

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.

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

The registrant hereby amends this registration statement on such date or dates as may be necessary to delay its effective date until the Registrant shall file a further amendment which specifically states thUe











to provide a product that is functional and 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 INe







USE OF PROCEEDS

Our offering is being made on a self-underwritten basis: nof



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.

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

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

#### LEGAL PROCEEDINGS

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



Company believes this event is the most critical to our success. The Company estimates that it will take up to six months after this registration statement becomes effective and the costs will be similar to this offering, however the Company is uncertain on the timeframe for raising the follow on capital to complete the business and marketing plan.

There are two major parts to the business and marketing plan, the product development strategy and marketing strategy. The company plans on using consultants and contractors to develop both strategies, estimated to be completed in two months, and will cost approximately \$20,000. The product development strategy costs consists of two resources, one product design and the other a manufacturing expert. The marketing strategy will require one resource. The Company will not commence any product development and prototypes until the business and marketing plans are completed.

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

Hidden Ladder has incurred a loss of \$937 for the period ending May 31, 2010 and total loss of \$4,537 since inception. 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.

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## BACKGROUND OF OFFICER AND DIRECTOR

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

## RESUME

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





STOCKHOLDERS' EQUITY (DEFICIENCY)

Capital Stock (Note 4)

Authorized:

250,000,000 common shares, \$0.0001 par value

Issued and outstanding shares:

	\$ 900	\$ 900
Additional paid-in capital .....	8,100	8,100
Deficit accumulated during the development stage .....	(4,537)	(3,600)
	-----	-----
Total Stockholders' Equity (Deficiency) .....	4,463	5,400
	-----	-----
 TOTAL LIABILITIES AND STOCKHOLDERS' EQUITY .....	 \$ 4,863	 \$ 9,000
	=====	=====

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

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Hidden Ladder, Inc.  
 (A Development Stage Company)  
 Statements of Operations  
 For the period February 23, 2010 to May 31, 2010

	THREE MONTHS ENDED MAY 31, 2010	FOR THE PERIOD FROM INCEPTION FEBRUARY 23, 2010 TO MAY 31, 2010
	-----	-----
REVENUES .....	\$ -	\$ -
	-----	-----
EXPENSES		
General & Administrative .....	\$ 37	\$ 137
Professional Fees .....	900	4,400
	-----	-----
	937	4,537
Loss before income taxes .....	\$ (937)	\$ (4,537)

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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 May 31, 2010.

Advertising

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The Company has not adopted the provisions of the accounting standards for advertising costs. The Company's policy is to expense advertising costs as incurred. The Company's advertising expense for the period ending May 31, 2010 was \$0.00.

Hidden Ladder, Inc.  
(A Development Stage Company)

NOTES TO FINANCIAL STATEMENTS  
(MAY 31, 2010)

Use of Estimates

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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 revenues and expenses during the reporting period. Actual results could differ from those estimates.

Revenue and Cost Recognition

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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

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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.

Recently Issued Accounting Pronouncements

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The Company has adopted all recently issued accounting pronouncements. The adoption of the recently issued accounting pronouncements by the Company is not anticipated to have a material effect on the Company's financial statements.



(A Development Stage Company)

NOTES TO FINANCIAL STATEMENTS  
(MAY 31, 2010)

NOTE 4. STOCKHOLDERS' EQUITY

Common Stock  
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There are 300,000,000 Common Shares at \$0.0001 par value authorized with 9,000,000 Issued and Outstanding as of May 31, 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

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

(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  
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REVENUES .....	\$	-
EXPENSES		
General & Administrative .....		100
Professional Fees .....	\$	3,500
Loss Before Income Taxes .....	\$	(3,600)
Provi si on for Income Taxes .....		-
Net Loss .....	\$	(3,600)
		=====

PER SHARE DATA:

Basic and diluted loss per common sh -



the near future.

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Hidden Ladder, Inc.  
(A Development Stage Company)

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

Income Taxes

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

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
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Deferred Tax Asset .....	\$ 0.00
Valuation Allowance .....	0.00
Current Taxes Payable ..	0.00
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Income Tax Expense .....	\$ 0.00
	=====

The Company has filed no income tax returns since inception.

NOTE 4. STOCKHOLDERS' EQUITY

Common Stock  
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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.

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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

~~Cost of Sales~~ ~~(%)~~ \*%\*- -" -"\*. \$00) 6 -!

The Company maintains its cash in institutions insured by the Federal Deposit Insurance Corporation (FDIC). A subsidiary









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 Secretary of State of the State of Colorado, 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, if he were there.

LAKE & ASSOCIATES, CPA'S

CONSENT OF INDEPENDENT REGISTERED PUBLIC ACCOUNTING FIRM  
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We consent to the use, in the report on Form S-1A Amendment 5 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  
August 9, 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

August 9, 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. 5 TO REGISTRATION STATEMENT ON FORM S-1  
FILED MARCH 25, 2010  
FILE NO. 333-165685

Mr. Owings/Ms. Kim

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 June 22, 2010 regarding the above-referenced Registration Statement on Form S-1 (as amended) (the "Registration Statement").

For your convenience, we have inclu(i

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