

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

FORM S-1/A
AMENDMENT No. 2
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 Amount Proposed Maximum REGISTRATION FEE Proposed Maximum REGISTRATION FEE as a Percentage of Total Offering Amount

STOCK TRANSFER AGENT.....	27
STOCK OPTION PLAN.....	27
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Part II

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ITEM 14. INDEMNIFICATION OF DIRECTOR AND OFFICER	II-1
ITEM 15. RECENT SALES OF REGISTERED SECURITIES OF REGISTRANT	MD. Nq. Nq. N

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 essdt will

SUMMARY FINANCIAL DATA

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

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

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

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

As indicated in the financial statements accompanying this prospectus, Hidden Ladder has had no revenue to date and has incurred only losses since inception. The Company has had no operations and has been issued a "going concern" opinion from their auditors, based upon the Company's reliance upon the sale of our common stock as the sole source of funds to support its operations.

DESCRIPTION OF PROPERTY

The company does not own any real estate or other properties. The company's office is located at 2808 Elsie Street, Rocklin, CA 95765. The business office is located at, Hidden Ladder's operating office as shown in the prospectus, in connection with

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, *f fundC*

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	MM----- u MM

we anticipate employing various consultants and contractors to commence the

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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.

- 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 ha(

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

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

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

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

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

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

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

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

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

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Hidden Ladder, Inc.
 (A Development Stage Company)
 Statement of Operations

For the Period February 23, 2010 (Inception) to February 28, 2010

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

REVENUES	\$ -

EXPENSES	
General & Administrative	100
Professional Fees	\$ 3,500

Loss Before Income Taxes	\$ (3,600)

Provision for Income Taxes	-

Net Loss	\$ (3,600)
	=====
PER SHARE DATA:	
Basic and diluted loss per common share	\$ -
	=====
Basic and diluted weighted Average Common shares outstanding	9,000,000
	=====

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

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2010

OPERATING ACTIVITIES

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

Common stock issued for cash	9,000
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Net cash provided by financing activities	9,000
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INCREASE IN CASH AND CASH EQUIVALENTS	9,000
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CASH AND CASH EQUIVALENTS AT BEGINNING OF PERIOD	-
<hr style="border-top: 1px dashed black;"/>	
CASH AND CASH EQUIVALENTS AT END OF PERIOD	\$ 9,000
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=====	

Supplemental Cash Flow Disclosures:

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

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

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Hidden Ladder, Inc.
(A Development Stage Company)

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

NOTE 1. GENERAL ORGANIZATION AND BUSINESS

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

NOTE 2. SUMMARY OF SIGNIFICANT ACCOUNTING PRACTICES

Accounting Basis

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

Cash and Cash Equivalents

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

Earnings (Loss) per Share

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

Dividends

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

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Hidden Ladder, Inc.
(A Development Stage Company)

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

Income Taxes

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

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- 3.1 Articles of Incorporation of Hidden Ladder, Inc. *
 - 3.2 Bylaws of Hidden Ladder, Inc. *
 - 4.1 Specimen Stock Certificate of Hidden Ladder, Inc. *
 - 5.1 Opinion of Counsel. **
 - 14.1 Code of Business Conduct and Ethics. *
 - 23.1 Consent of Accountants. **
 - 23.2 Consent of Counsel. **
 - 99.1 Subscription Documents and Procedure of Hidden Ladder, Inc. *

* Previously Filed

** Filed herewith

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(B) DESCRIPTION OF EXHIBITS

- EXHIBIT 3.1 Articles of Incorporation of Hidden Ladder, Inc.
- EXHIBIT 3.2 Bylaws of Hidden Ladder, Inc.
- EXHIBIT 4.1 Specimen Stock Certificate of Hidden Ladder, Inc.
- EXHIBIT 5.1 Opinion of Counsel.
- EXHIBIT 14.1 Code of Business Conduct and Ethics.
- EXHIBIT 23.1 Consent of Accountants
- EXHIBIT 23.2 Consent of Counsel.
- EXHIBIT 99.1 Subscription Documents and Procedure of Hidden Ladder, Inc.

ITEM 17. UNDERTAKINGS

The undersigned registrant hereby undertakes:

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.

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4. That, for the purpose of determining liability under the Securities Act of 1933 to any purchaser:

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

June 10, 2010

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

EXHIBITS 5.1 and 23.2

SCHNEIDER WEINBERGER & BIELLY LLP
2200 Corporate Boulevard, N.W., Suite 210
Boca Raton, Florida 33432

June 10, 2010

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

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

Ladies and Gentlemen:

This opinion is submitted pursuant to the applicable rules of the Securities and Exchange Commission with respect to the registration of 3,000,000 shares of the Company's common stock (the "Registerable Shares") as described in the Registration Statement.

In connection therewith, we have examined and relied upon original, certified, conformed, photostat or other copies of (a) the Articles of Incorporation and Bylaws of the Company; (b) resolutions of the Board of Directors of the Company authorizing the issuance of the Registerable Shares; (c) the Registration Statement and the exhibits thereto; (d) the agreements, instruments and documents pursuant to which the Registerable Shares are to be issued; and (e) such other matters of law as we have deemed necessary for the expression of the opinion herein contained. As to the various questions of fact material to this opinion, we have relied, to the extent we deemed reasonably appropriate, upon representations of the President of the Company as to the bona fides of the corporate minutes and form of stock certificate and the absence of any documents or actions which would qualify or contradict any of the aforementioned documents.

Based upon and subject to the foregoing, we are of the opinion that the Registerable Shares when issued in accordance with their terms and, upon receipt by the Company of the agreed upon consideration therefor, will be validly issued, fully paid and non-assessable.

We hereby consent to the filing of this opinion as an exhibit to the Registration Statement and to the reference to our firm under the caption "Legal Matters" in the prospectus forming a part of the Registration Statement. In giving such consent, we do not thereby admit that we are included within the category of persons whose consent is required under Section 7 of the Act or the rules and regulations promulgated thereunder.

Sincerely,

/s/ SCHNEIDER WEINBERGER & BIELLY LLP

Schneider Weinberger & Bielly LLP

CONSENT OF INDEPENDENT REGISTERED PUBLIC ACCOUNTING FIRM

We consent to the use, in the report on Form S-1A Amendment 2 of Hidden Ladder, Inc. (A Development Stage Company), of our report dated March 24, 2010 on our audit of the financial statements of Hidden Ladder, Inc. (A Development Stage Company) as of February 28, 2010, and the related statement of operations, shareholders' equity and cash flows from inception on February 23, 2010 through February 28, 2010 and the reference to us under the caption "Experts."

/s/ Lake & Associates, CPA's LLC
Lake & Associates, CPA's LLC
Boca Raton, FL
June 10, 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

June 10, 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. 2 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 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:

Rule 419 of Regulation C, concerning offerings by blank check companies, defines a blank check company in section (a)(2) as a company issuing penny stock that is "an early stage company that has not yet commenced operations or has just commenced operations and has indicated that its business plan is to engage in a merger or acquisitions with an identified company or companies and the company is a blank check company." The Commission stated that it would "scrutinize" company plans of its merger or acquisition.

STAFF COMMENT 3:

We note your response to comment six in our letter dated April 16, 2010 and the related revisions in your filing. The Dealer Prospectus Delivery Obligation should have been moved to the back cover page of the prospectus. We reissue comment six in our letter dated April 16, 2010.

RESPONSE:

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

STAFF COMMENT 4:

We note your response to comments 14 and 15 in our letter dated April 16, 2010 and the related revisions in your filing. However, it does not appear you have revised all of the relevant statements in your filing. It remains unclear what stage you are currently at with developing your business plan, the timing on the completion and execution of your business plan as well as the cost associated with completing versus executing your business plan. As examples only, and not as an exhaustive list, we note the following statements:

- o "Within the next 12 months, the Company will have costs of at least \$150,000 related to (i) completion of the marketing and business plan and (ii) operational expenses," page 6.

- o "

and financial reports released by large companies in the home building and improvement" on page 18 and "quarterly SEC earnings reports" on page 18. Please provide these sources and any other sources referenced, marked and dated, or remove the relevant statements from your document.

RESPONSE:

We concur with the Staff and have removed these references.

STAFF COMMENT 6:

We note your response to comment 20 in our letter dated April 16, 2010 and the related revisions in your filings. Given your early stage of development and limited operating history, the risk factors in the Risks Related to Investing in Our Company, Risks Related to the Company's Market and Strategy and Risk related to Investing in Our Business sections should be placed before those risks in the Risks Related to this Offering section. Please revise or tell us why you believe this is unnecessary. Please see Item 503(c) of Regulation S-K.

RESPONSE:

We concur with the Staff and have moved the Risk Factor ordering to follow the rules under Item 503(c) of Regulation S-K.

STAFF COMMENT 7:

We note your response to comment 22 in our letter dated April 16, 2010 and the related revisions in your filing. We reissue comment 22 as it related to the following risk factors:

- o risk factor on page 9 title "Since our sole officer and director currently owns 100% of the outstanding common stock," which significantly overlaps with the immediately following risk factor, "The company's sole officer and direct have will make ... " and

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SEC earnings discussion on page 7 titled "because there is no public company currently owned by the company's sole officer and director"

note that with the exception of Red Run, the other three competitors provide products and services such as fire extinguishers, cash boxes, smoke alarms and power tools which do not appear to be part of your business plan. Please either specific those competitors' products(s) with which you believe your products competes or remove these references to First Alert, Black and Decker and Kidde.

RESPONSE:

We concur with the Staff and have updated the competitor's specific model information.

STAFF COMMENT 10:

We note your response to our prior comment 33 in our letter dated April 16, 2010 and the related revisions in your filing. Please enhance your disclosure to specific how funds raised beyond the expected costs will be allocated toward your business and marketing plan (i.e., toward product design, marketing, manufacturing, etc.). Please also see comment four above.

RESPONSE:

We concur with the Staff and have revised our disclosures to state how the funds raised in this offering will be used, as well as the remaining funds required to complete the business and marketing plan.

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STAFF COMMENT 11:

We note your response to our prior comment 34 in our letter dated April 16, 2010 in your letter dated May 5, 2010 and the related revisions in your filing. It does not appear that the language you added to the Use of Proceeds section addresses our comment. We reissue comment 34 in our letter dated April 16, 2010.

RESPONSE:

We concur with the Staff and have modified the use of proceeds section to state that we will complete the business and marketing plan first without developing the product. The business and marketing plans are subject to change, but we believe the plans need to be completed before resources are spent on product development.

STAFF COMMENT 12:

We note your response to our comments 39, 40, 42, 47, 48, 49, 52, and 55 in our letter dated April 16, 2010. We further note your response to our comment 55 in your letter dated May 5, 2010 stating that you do not have the factual information to questions such as where and how your products will be distributed and marketed. This appears inconsistent with statements in your Business section where you state you "intend to use diverse marketing methods, including in store displays, radio, newspaper ... and expos to reach a large segment of the population," "plan to market to homebuilders (ex. Home Depot, Lowe's), " and that you "plan to market to home builders ... [d]istribution will occur in home builder's retail stores within the Western part of the United States which include Washington, Oregon, California, and Arizona." Please clarify these inconsistencies and thoroughly revise your Business and Management's Discussion and Analysis section accordingly. To the extent that the plans you reference in your Business and Summary Information about Hidden Ladder sections are premature and subject to change, as your response to comment 55 would seem to indicate, please disclose this. Please also disclose steps you need to take to complete your business plan. Please also see comment number four above.

RESPONSE:

We concur with the Staff and have revised our prospectus throughout to denote how the Company plans to market and distribute our products. Also, we have noted where conditions are subject to change.

STAFF COMMENT 13:

We note your response to comment 40 in our response letter dated April 16, 2010 the related revisions in your filing. We further note your response in your letter dated May 5, 2010 stating your offering is a "set of products" and your

statement on page 18 that you plan to create a "set of safety oriented products for homeowners." Please either provide examples of the other types of products you intend to provide or revise this statement and ensure that you clearly indicated that you plan to develop more than one product, as your disclosure on page 19 would seem to indicate otherwise. We reissue comment 40. Please also see comment nine above.

RESPONSE:

We concur with the Staff and have clarified that the Company is planning to create a set of products of which the safety ladder is the first one.

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STAFF COMMENT 14:

We note your response to comment 44 from our letter dated April 16, 2010. It does not appear you have made this change in the fourth paragraph on page 18 of your filing. Please revise or clarify.

RESPONSE:

We concur with the Staff and have modified the references in both the Market Analysis Summary and disclosures on page 4 to be consistent.

STAFF COMMENT 15:

We note your response to our prior comment 46 from our letter dated April 16, 2010 and all the related revisions in your filing. However, it does not appear you have revised all of the relevant statements in your filing. We note the following references:

romaproducts... devote more of that space to brand name products because the (sic) sell quicker. Many larger manufacturers offer the merchant some form of incentive, either as a discount, or through the use of promotional materials," page 19.

- o "The manufacturer must have a system to 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," page 19.

Please disclose whether statements are based upon reports or articles and if so, please provide sources, marked and dated, for these statements. Where these statements are not supportable with independent third party data, please characterize it as your believe and tell us the basis for your belief.

RESPONSE:

We concur with the Staff and updated these statements to reflect that they are the Company's opinion and beliefs.

STAFF COMMENT 16:

We note your response to comment 46 from our letter dated April 16, 2010 and all the related revisions in your filing. However, it does not appear you have revised all of the relevant statements in your filing. We note the following references:

RESPONSE:

We concur with the Staff and have revised the Company's working capital requirements to explain the use of proceeds and how they differ from account and legal costs. In addition, added the time the use of funds are expected to last.

STAFF COMMENT 18:

We note your response to our prior comment 66 in our letter dated April 16, 2010 and the related revisions in your filing. In your filing, please clarify whether Mr. Johnson is still working for Davis Electric as well as all positions he has held there. If Mr. Johnson is still working for Davis Electric, please revise your risk factors at the bottom of page 10 to include this fact. Please see Item 401(e) of Regulation S-K.

RESPONSE:

We concur with the Staff and clarified the reference to Mr. Johnson's work with Davis Electric. He is no longer working there.

STAFF COMMENT 19:

We note your response to our prior comment 75 in our letter dated April 16, 2010 and the related revisions in your filing relating to Mr. Johnson's consulting services he provides to L&H Air Company. Please either tell us why this qualifies as a related party transaction as defined in Item 404(a) and 404(d) of Regulation S-K or delete this reference all together.

RESPONSE:

We concur with the Staff and have removed the related party transaction reference.

STAFF COMMENT 20:

We note your response to our prior comment 71 in our letter dated April 16, 2010 and the related revisions in your filing. We further note your statement that your bylaws do not provide for indemnification of your directors and officers in connection with any willful neglect or gross negligence. We cannot seem to locate these provisions in your bylaws. Please direct us to where in your bylaws these provisions are located or revise your disclosure.

RESPONSE:

Please see section 5.01 of Exhibit 3.2 of the S1 filing on March 25, 2010.

STAFF COMMENT 21:

We note your response to our prior comment 77 in our letter dated April 16, 2010. We cannot seem to locate the legal opinion you added. Please clarify or revise.

RESPONSE:

We concur with the Staff and added the legal opinion to the registration amendment filing.

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

Encl osure