

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

FORM 10-K

ANNUAL REPORT UNDER SECTION 13 OR 15(d) OF THE SECURITIES EXCHANGE ACT OF 1934

For the fiscal year ended February 28, 2011

TRANSITION REPORT UNDER SECTION 13 OR 15(d) OF THE SECURITIES EXCHANGE ACT OF 1934

For the transition period from \_\_\_\_\_ to \_\_\_\_\_

Commission file number: 333-165685

HIDDEN LADDER, INC.

(Name registrant as specified in its charter)

Florida

27-1933597

(State or other jurisdiction of incorporation or organization)  If the issuer is a reporting company, its file number is 11111111

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## PART I

Item 1. Business.

Corporate Background

General

Hidden Ladder, Inc. (the "Company") is a development

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Hidden Ladder intends to aggressively pursue its strategy with building and manufacturing safety products in the areas of marketing, selling, and managing manufacturing relationships. In order to effectively execute its rapid growth strategy, Hidden Ladder intends to initiate



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

The Company must complete the business and marketing plans before any development can start on the design of the product suite. Over the next twelve months, the Company anticipates increasing its operating expenses and will need \$150,000 to complete the business and marketing plan and to fund basic operations of the Company.

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

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

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

#### RISKS RELATED TO INVESTING IN OUR COMPANY

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

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

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

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

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

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

Mr. Johnson, our sole officer and director, has other business interests and currently devotes approximately 30 to 35 hours per week to our operations. He provides limited consulting advice and services to L&H Air Co, a construction company. If Mr. Johnson is not able to devote sufficient time to run the company, it may result in periodic interruptions in developing our business. Such delays could have a significant negative effect on the success of the business.

SHOULD OUR SOLE OFFICER AND DIRECTOR LEAVE THE COMPANY, WE MAY BE UNABLE TO CONTINUE OUR OPERATIONS.

David Johnson, our sole officer and director, has other outside business activities and is devoting only approximately 20-25 hours per week to our operations. Our operations may be sporadic and occur at times which are not convenient to David Johnson, which may result in periodic interruptions or suspensions of our business plan. If the demands of the company's business require the full time of our executive officer, he is prepared to adjust his timetable in order to meet the demands of the company.

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The Company's growth strategy is substantially dependent upon its ability to market its future products successfully to large retailer and large home builders. However, it may be very difficult to achieve significant acceptance due to cost, product appeal, functionality, and other factors outside of the company control. Such acceptance, if achieved, may not be sustained for any significant period of time nor build to an acceptable volume that is sufficient to maintain our business. In ad t

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The Company believes the home improvement and home building market is very competitive and aggressive on pricing, serv

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OR ARE FORCED IN



## FORWARD-LOOKING STATEMENTS

Information in this annual report contains forward-looking statements. These forward-looking statements can be identified by the use of words such as "believes," "estimates," "could," "possibly," "probably," "anticipates," "projects," "expects," "may," or "should" or other variations or similar words. No assurances can be given that the future results anticipated by the forward-looking statements will be achieved. The following matters constitute cautionary statements identifying important factors with respect to those forward-looking statements, including certain risks and uncertainties that could cause actual results to vary materially from the future results anticipated by those forward-looking statements. A description of key factors that have a direct bearing on our results of operations is provided above under "Risk Factors" beginning on page 5 of this annual report.

Item 1B. Unresolved Staff Comments.

None

Item 2. Properties.

The company does not own any real estate or other properties. The company's office is located at 2803 Isle Street, Rocklin, CA 95765, which is the sole officer's residence. This office space is made available to us at no charge.

Item 3. Legal Proceedings.

There are no pending legal proceedings to which the Company is a party or in which any director, officer or affiliate of the Company, any owner of record or beneficially of more than 5% of any class of voting securities of the Company, or security holder is a party adverse to the Company or has a material interest adverse to the Company. The Company's property is not the subject of any pending legal proceedings.

Item 4. Submission of Matters to a Vote of Security Holders.

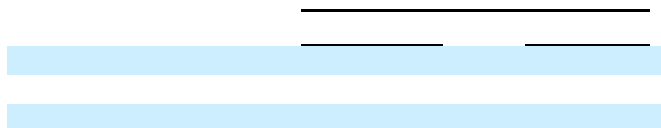
During the period ended February 28, 2011, there has not been any matter which was submitted to a vote of the Company's shareholders through the solicitation of proxies or otherwise.

## PART II

Item 5. Market for Registrant's Common Equity, Related Stockholder Matters and Issuer Purchases of Equity Securities.

Market Information

Our common stock is eligible to be quoted on the Over-The-Counter Bulletin Board under the ticker symbol HDDL. There has been no record of the Company's common stock being traded on the OTC Bulletin Board during the period ended February 28, 2011.



## Shareholders

As of February 28, 2011, there are 25 stockholders of record.

## Transfer Agent

The transfer agent of our common stock is Broadridge Transfer Agent Solutions, Inc., 44 West Lancaster Avenue, Ardmore, PA 19003, telephone number 610.649.7300.

## Equity Compensation Plans

We do not have any equity compensation plans.

## Recent Sales of Unregistered Securities; Use of Proceeds from Registered Securities

We have issued no unregistered securities within the period covered by this report which have not been previously reported on Form 10-Q or Form 8-K.

## Purchases of Equity Securities by the Small Business Issuer and Affiliated Purchasers

We have not repurchased any shares of our common stock during the fiscal year ended February 28, 2011.

## Item 6. Selected Financial Data.

A smaller reporting company, as defined in Item 10 of Regulation S-K, is not required to provide the information required by this item.

## Item 7. Management's Discussion and Analysis of Financial Condition and Results of Operations.

### Overview

Hidden Ladder, Inc. (Hidden Ladder) is a development stage company focused on developing and marketing a set of safety product for homeowners. Hidden Ladder's first product will be a hidden safety escape ladder for homeowners. The intent is to provide the homeowner comfort knowing that if there is a fire in their home they will be able to escape safely from the 2nd story. It will neatly fold up and hang under the window and it will not be an eyesore in the home, but at the same time it will be easily accessible. The company has not developed any prototypes or products and has very limited business operations and no revenues.

On February 27, 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. On October 20, 2010, the Company sold 1,200,000 shares of common stock to 24 shareholders pursuant to a Registration Statement filed with the U.S. Securities and Exchange Commission (the "SEC") on March 25, 2010 (file no. 333-165685), as amended.

## GENERAL AND ADMINISTRATIVE EXPENSES

These costs increased by \$6,346 from \$3,600 for the year ended February 28, 2010 to \$9,946 for the year ended February 28, 2011, an increase of 176%. The increase was a result of the legal fees for the financing, SEC filing fees, and audit fees during the fiscal year.

## NON-CASH STOCK-BASED COMPENSATION.

None.

## LEGAL, ACCOUNTING, AUDITING AND OTHER PROFESSIONAL SERVICES FEES.

The company's expenses during the year consisted of accounting, auditing, and SEC & filing fees.

## OFFICE AND OTHER CORPORATE COSTS.

None.

## DEPRECIATION AND AMORTIZATION.

None.

## GOODWILL AND INTANGIBLE ASSETS.

None.

## INTEREST INCOME.

None.

## INTEREST EXPENSE.

None.

## NET LOSS BEFORE INCOME TAXES

As a result of the factors described above, we reported a net loss before income taxes of \$9,946 for the year ended February 28, 2011 compared to a net loss of \$3,600 for the year ended February 28, 2010.

Our balance sheet as of February 28, 2011 reflects a net loss of \$9,946 compared to a net loss of \$3,600 for the year ended February 28, 2010. We are not aware of any circumstances or events that might cause this plan to change. Since inception we have not been in receivership, bankruptcy or similar proceeding. We have not made any significant purchase or sale of assets or been involved in any merger, material reclassification, acquisition or consolidation.

## Liquidity and Financial Condition

Our balance sheet as of February 28, 2011 reflects a net loss of \$9,946 compared to a net loss of \$3,600 for the year ended February 28, 2010.

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## Going Concern Consideration

The accompanying financial statements have been prepared assuming that the company will continue as a going concern. As discussed in the notes to the financial statements, the Company has no established source of revenue. This raises substantial doubt about the Company's ability to continue as a going concern. Without realization of additional capital, it would be unlikely for the Company to continue as a going concern. The financial statements do not include any adjustments that might result from this uncertainty.

As a result of these uncertainties, the report of our registered public accounting firm on our financial statements for fiscal year-end February 28, 2011 contained an explanatory paragraph regarding our ability to continue as a going concern.

The Company's activities to date have been supported by equity financing from David Johnson, the Company's CEO and President. It has sustained losses in all previous reporting periods with an accumulated deficit of \$13,546 as of February 28, 2011. Management continues to seek funding from its shareholders and other qualified investors to pursue its business plan. In the alternative, the Company may be amenable to a sale, merger or other acquisition in the event such transaction is deemed by management to be in the best interests of the shareholders.

## Recent Security Offerings

### Noni

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## Income Taxes

The Company adopted FASB ASC 740, Income Taxes, at its inception under FASB ASC 740, deferred tax assets and liabilities are recognized for the future tax consequences attributable to differences between the financial statement carrying amounts of existing assets and liabilities and their respective tax bases. Deferred tax assets, including tax loss and credit carryforwards, and liabilities are measured using enacted tax rates expected to apply to taxable income in the years in which those temporary differences are expected to be recovered or settled. The effect on deferred tax assets and liabilities of a change in tax rates is recognized in income in the period that includes the enactment date. Deferred income tax expense represents the change during the period in the deferred tax assets and deferred tax liabilities. The components of the deferred tax assets and liabilities are individually classified as current and non-current based on their characteristics. Deferred tax assets are reduced by a valuation allowance if it is more likely than not that some or all of the deferred tax assets will not be realized.

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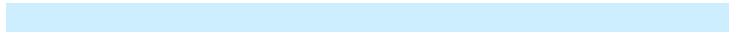
Because of its inherent limitations, internal control over financial reporting may not prevent or detect misstatements. Projections of any evaluation of effectiveness to future periods are subject to the risk that controls may become inadequate because of changes in conditions, or that the degree of compliance with the policies or procedures may deteriorate. All internal control systems, no matter how well designed, have inherent limitations. Therefore, even those systems determined to be effective can provide only reasonable assurance with respect to financial statement preparation and presentation. Because of the inherent limitations of internal control, there is a risk that material misstatements may not be prevented or detected on a timely basis by internal control over financial reporting. However, these inherent limitations are known features of the financial reporting process. Therefore, it is possible to design into the process safeguards to reduce, though not eliminate, this risk.

As of February 28, 2011 management assessed the effectiveness of our internal control over financial reporting based on the criteria for effective internal control over financial reporting established in Internal Control—Integrated Framework issued by the Committee of Sponsoring Organizations of the Treadway Commission (“COSO”) and SEC guidance on conducting such assessments. Based on that evaluation, they concluded that, during the period covered by this report, such internal controls and procedures were not effective to detect the inappropriate application of US GAAP rules as more fully described below. This was due to deficiencies that existed in the design or operation of our internal controls over financial reporting that adversely affected our internal controls and that may be considered to be material weaknesses. The matters involving internal controls and procedures that our management considered to be material weaknesses under the standards of the Public Company Accounting Oversight Board were: (1) lack of a functioning audit committee due to a lack of a majority of independent members and a lack of a majority of outside directors on our board of directors, resulting in ineffective oversight in the establishment and monitoring of required internal controls and procedures; (2) inadequate segregation of duties consistent with control objectives; and (3) ineffective controls over period end financial disclosure and reporting processes. The aforementioned material weaknesses were identified by our Chief Executive Officer in connection with the review of our financial statements as of February 28, 2011.

Management believes that the material weaknesses set forth in items (2) and (3) above did not have an effect on our financial results. However, management believes that the lack of a functioning audit committee and the lack of a majority of outside directors on our board of directors results in ineffective oversight in the establishment and monitoring of required internal controls and procedures, which could result in a material misstatement in our financial statements in future periods.

Management is responsible for





- reviewing changes in accounting principles;
- reviewing the results of the auditing engagement with our independent auditors and with our officer;

. The board has a Compliance Committee comprised of our sole director and officer and performs the functions of the Compliance Committee. The Compliance Committee is currently charged with, among other things, assisting the board in:

- identifying individuals qualified to become board members and recommending that the board select a group of director nominees for each next annual meeting of our stockholders;
- ensuring that the Audit, Compensation and Compliance Committees of the board have the benefit of qualified and experienced "independent" directors;
- developing and recommending to the board a set of effective corporate governance policies and procedures applicable to us, and reviewing and reassessing the adequacy of such guidelines annually and recommending to the board any changes deemed appropriate;
- developing policies on the size and composition of the board;
- together with the Compensation Committee, developing criteria to assist the board's assessment of the Chief Executive Officer's leadership of the company; and
- generally advising the board (as a whole) on corporate governance matters.

Our entire Board participates in consideration of director nominees. The Board will consider candidates who have experience as a board member or senior officer of a company or who are generally recognized in a relevant field as a well-regarded practitioner, faculty member or senior government officer. The Board will also evaluate whether the candidates' skills and experience are complementary to the existing Board's skills and experience as well as the Board's need for operational, management, financial, international, technological or other expertise. The Board will interYmen a

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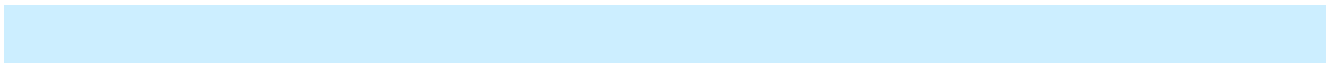
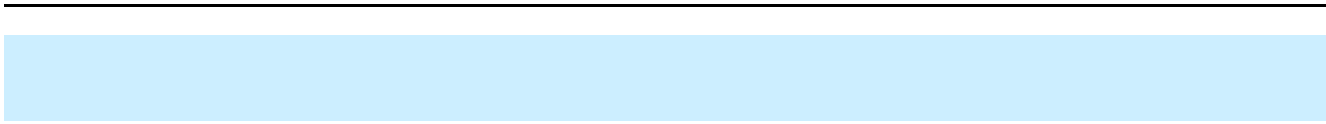




ITEM 12 SECURITY OWNERSHIP OF CERTAIN BENEFICIAL OWNERS AND MANAGEMENT AND RELATED STOCKHOLDER MATTERS.

The following table sets forth certain information regarding the beneficial ownership of our common stock as of February 28, 2011, by each person or entity known by us to be the beneficial owner of more than 5% of the outstanding shares of common stock, each of our directors and named executive officers, and all of our directors and executive officers as a group.

Unless otherwise indicated, the persons named in the table below have sole voting and investment power with respect to the number of shares indicated as beneficially owned by or for



ITEM 14. PRINCIPAL ACCOUNTANT FEES AND SERVICES.

The following table sets forth fees billed to us by our auditors during the fiscal years ended February 28, 2011 and February 28, 2010 for: (i) services rendered for the audit of our annual financial statements and the review of our quarterly financial statements, (ii)



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SIGNATURES

Pursuant to the requirements of the Securities Exchange Act of 1934, the Registrant has duly caused this report to be signed on its behalf by the undersigned, thereunto duly authorized.

Hidden Ladder, Inc.

April 12, 2011

By: /s/David Johnson  
Its: David Johnson  
Principal Executive Officer,  
President and a Director

In accordance with the Exchange Act, this report has been signed below by the following persons on behalf of the registrant and in the capacities and on the dates indicated.

By: /s/David Johnson April 12, 2011  
David Johnson  
Its: Principal Executive Officer,  
President and a Director

By: /s/David Johnson April 12, 2011  
David Johnson  
Its: Principal Financial Officer,  
Treasurer, Secretary and a Director





REPORT



Hidden Ladder, Inc.  
(A Development Stage Company)  
Balance Sheets

ASSETS

	<u>February 28, 2011 Audited</u>	<u>February 28, 2010 Audited</u>
<b>CURRENT ASSETS</b>		
Cash and cash equivalents	\$ 11,604	\$ 9,000
Total current assets	<u>\$ 11,604</u>	<u>\$ 9,000</u>
<b>TOTAL ASSETS</b>	<u><b>\$ 11,604</b></u>	<u><b>\$ 9,000</b></u>

LIABILITIES AND STOCKHOLDERS' EQUITY (DEFICIENCY)

**CURRENT LIABILITIES**

Accounts payable & Accrued liabilities	\$ 4,150	\$ 3,600
Total liabilities	<u>4,150</u>	<u>3,600</u>

**STOCKHOLDERS' EQUITY**

Capital Stock		
Authorized:		
300,000,000 common shares, \$0.0001 par value		
Issued and outstanding shares:		
10,200,000 and 9,000,000 shares issued and outstanding at February 28, 2011 and February 28, 2010	\$ 1,020	\$ 900
Additional paid-in capital	19,980	8,100
Deficit accumulated during the development stage	<u>(13,546)</u>	<u>(3,600)</u>
Total Stockholders' Equity	<u>7,454</u>	<u>5,400</u>
<b>TOTAL LIABILITIES AND STOCKHOLDERS' EQUITY</b>	<u><b>\$ 11,604</b></u>	<u><b>\$ 9,000</b></u>

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



Hidden Ladder, Inc.  
(A Development Stage Company)  
Statement of Stockholders' Equity (Deficiency)  
From February 23, 2010 (Inception) to February 28, 2011

	Common Stock		Additional Paid-in Capital	Deficit Accumulated During the Development Stage	Total
	Shares	Amount			
Inception -February 23, 2010	—	\$ —	\$ —	\$ —	\$ —
Common shares issued to Founder for cash at \$0.001 per share (par value \$0.0001) on February 27, 2010	9,000,000	900	8,100	—	9,000
Loss for the period from inception on February 23, 2010 to February 28, 2010	<u>—</u>	<u>—</u>	<u>—</u>	<u>(3,600)</u>	<u>(3,600)</u>
Balance - February 28, 2010	9,000,000	900	8,100	(3,600)	5,400
1,200,000 issued to investors for \$12,000 for cash at \$0.01 per share (par value \$0.0001) on October 20, 2010	1,200,000	120	11,880	—	12,000
Loss for the period ended February 28, 2011	<u>—</u>	<u>—</u>	<u>—</u>	<u>(9,946)</u>	<u>(9,946)</u>
Balance February 28, 2011	<u>10,200,000</u>	<u>1,020</u>	<u>19,980</u>	<u>(13,546)</u>	<u>7,454</u>

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 28, 2011)

NOTE 1. GENERAL ORGANIZATION AND BUSINESS

Hidden Ladder, Inc. ("Hidden Ladder, Inc." or "Hidden Ladder") is a development stage Company, incorporated in the State of Florida on February 23, 2010, to develop and market a set of safety product for homeowners. Hidden Ladder's first product will be a hidden safety escape ladder for homeowners. The intent is to provide the homeowner comfort knowing that if there is a fire in their home they will be able to escape safely from the 2nd story. It will neatly fold up and hang under the window and it will not be an eyesore in the home, but at the same time it will be easily accessible.

NOTE 2. SUMMARY OF SIGNIFICANT ACCOUNTING PRACTICES

Accounting Base fo

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Hidden Ladder, Inc.  
(A Development Stage Company)

NOTES TO FINANCIAL STATEMENTS  
(February 28, 2011)

Advertising

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

Use of Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires i r

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Hidden Ladder, Inc.  
(A Development Stage Company)

NOTES TO FINANCIAL STATEMENTS  
(February 28, 2011)

NOTE 4. STOCKHOLDERS' EQUITY

Common Stock

On February 27, 2010, the Company issued 9,000,000 of its \$0.0001 par value common stock at \$0.0001 per share 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.

On October 20, 2010, the Company issued 1,200,000 common shares at \$0.01 per share yielding net proceeds of \$12,000.

There are 300,000,000 Common Shares at \$0.0001 par value authorized with 9,000,000 shares and 10,200,000 shares issued and outstanding at February 28, 2010 and 2011, respectively.

NOTE 5. RELATED PARTY TRANSACTIONS

An officer and director of the Company is involved in business activities outside of the Company 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, 2011 the Company has had a net loss of \$13,546. As of February 28, 2011, 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 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, if ever, are sufficient to fund working capital requirements.

NOTE 7. THE EFFECT OF RECENTLY ISSUED ACCOUNTING STANDARDS

Below is a listing of the most recent accounting standards and their effect on the Company.

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Recent Accounting Pronouncements

In April 2010, the FASB issued Accounting Standards Update 2010-02, Consolidation (Topic 810): Accounting and Reporting for Decreases in Ownership of a Subsidiary. This amendment to Topic 810 clarifies, but does not change, the scope of current US GAAP. The Company has decreased ownership provisions of SS Subtopic 810-10 and may have the potential for conflicts with other operations, Subtopic and asset derecognition and gain or loss recognition guidance that may exist in other US GAAP. An entity will be required to follow the amended guidance beginning in the period that it first adopts FAS 160 (now included in Subtopic 810-10). For those entities that have already adopted FAS 160, the amendments are effective at the beginning of the first interim or annual reporting period ending on or after December 15, 2009. The amendments should be applied retrospectively to periods presented in US GAAP.

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Hidden Ladder, Inc.



Hidden Ladder, Inc.  
(A Development Stage Company)

NOTES TO FINANCIAL STATEMENTS  
(February 28, 2011)

In June 2009, the FASB issued SFAS No. 167 (ASC Topic 810), "Amendments to FASB Interpretation No. 46(R) ("SFAS 167"). SFAS 167 amends the consolidation guidance applicable to variable interest entities. The provisions of SFAS 167 significantly affect the overall consolidation analysis under FASB Interpretation No. 46(R). SFAS 167 is effective as of the beginning of the first fiscal year that begins after November 15, 2009. SFAS 167 may be effective for the Company beginning in 2010. The Company does not expect the provisions of SFAS 167 to have a material effect on the financial position, results of operations or cash flows of the Company.

In June 2009, the FASB issued SFAS No. 166, (ASC Topic 860) "Accounting for Transfers of Financial Assets—an amendment of FASB Statement No. 140" effective for the Company beginning in 2010.



Exhibit 31.1

CERTIFICATION OF C.E.O. PURSUANT TO SECTION 302 OF THE SARBANES-OXLEY ACT OF 2002

I, David Johnson, Chief Executive Officer, certify that

1. I have reviewed this annual report on Form 10-K of Hidden Ladder, Inc.;
2. Based on my knowledge, this report does not contain any untrue statement of a material fact or omit to state a material fact necessary to make the statements made, in light of the circumstances under which such statements were made, not misleading with respect to the period covered by this report;
3. Based on my knowledge, the financial statements, and other financial information included in this report, fairly present in all material respects the financial condition, results of operations and cash flows of the small business issuer as of, and for, the periods presented in this report;
4. The small business issuer's sole certifying officer, I am responsible for establishing and maintaining disclosure controls and procedures (as defined in Exchange Act Rules 13a-15(e) and 15d-15(e)) for the small business issuer and have:

(a) Designed such disclosure controls and procedures, or caused such disclosure controls and procedures to be designed under our supervision, to ensure that material information relating to the small business issuer, is made known to us by others within those entities, particularly during the period in which this report is being prepared;

(b) Designed such internal control over financial reporting, or caused such internal control over financial reporting to be designed under our supervision, to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with generally accepted accounting principles;

(c) Disclosed in this report any change in the small business issuer's internal control over financial reporting that occurred during the small business issuer's most recent fiscal quarter (the small business issuer's fourth fiscal quarter in the case of an annual report) that has materially affected, or is reasonably likely to materially affect, the small business issuer's internal control over financial reporting.

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Exhibit 31.2

CERTIFICATION OF C.F.O. PURSUANT TO SECTION 302 OF THE SARBANES-OXLEY ACT OF 2002

I, David Johnson, Chief Financial Officer, certify that

1. I have reviewed this annual report on Form 10-K of Hidden Ladder, Inc.;
2. Based on my knowledge, this report does not contain any untrue statement of a material fact or omit to state a material fact necessary to make the statements made, in light of the circumstances under which such statements were made, not misleading with respect to the period covered by this report;
3. Based on my knowledge, the financial statements, and other financial information included in this report, fairly present in all material respects the financial condition, results of operations and cash flows of the small business issuer as of, and for, the periods presented in this report;
4. The small business issuer's sole certifying officer, I am responsible for establishing and maintaining disclosure controls and procedures (as defined in Exchange Act Rules 13a-15(e) and 15d-15(e)) for the small business issuer and have:

(a) Designed such disclosure controls and procedures, or caused such disclosure controls and procedures to be designed under our supervision, to ensure that material information relating to the small business issuer, is made known to us by others within those entities, particularly during the period in which this report is being prepared;

(b) Designed such internal control over financial reporting, or caused such internal control over financial reporting to be designed under our supervision, to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with generally accepted accounting principles;

(c) Disclosed in this report any change in the small business issuer's internal control over financial reporting that occurred during the small business issuer's most recent fiscal quarter (the small business issuer's fourth fiscal quarter in the case of an annual report) that has materially affected, or is reasonably likely to materially affect, the small business issuer's internal control over financial reporting; and

5. The small business issuer's sole officer, I have disclosed, based on our most recent evaluation of internal control over financial reporting, to the small business issuer's auditors and the audit committee of the small business issuer's board of directors (or persons performing the equivalent functions):

(a) All significant deficiencies and material weaknesses in the design or operation of internal control over financial reporting which are reasonably likely to adversely affect the small business issuer's ability to record, process, summarize and report financial information; and

(b) Any fraud, whether or not material, that involves management or other employees who have a significant role in the small business issuer's internal control over financial reporting.

Date: April 12, 2011

/s/David Johnson  
David Johnson Chief Financial Officer

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Exhibit 32.1

CERTIFICATION PURSUANT TO  
18 U.S.C. SECTION 1350,  
AS ADOPTED PURSUANT TO  
SECTION 906 OF THE SARBANES-OXLEY ACT OF 2002

In connection with the Annual Report of Hidden Ladder, Inc. a Florida corporation (the "Company") on Form 10-K for the year ending February 28, 2011, as filed with the Securities and Exchange Commission on the date hereof (the "Report"), David Johnson, Chief Executive Officer of the Company, certifies to the best of her knowledge, pursuant to 18 U.S.C. § 1350, as adopted pursuant to § 906 of the Sarbanes-Oxley Act of 2002, that

- (1) The Report fully complies with the requirements of Section 13(a) or 15(d) of the Securities Exchange Act of 1934; and
- (2) The information contained in the Report fairly presents, in all material respects, the financial condition and result of operations of the Company.

A signed original of this written statement required by Section 906 has been provided to Hidden Ladder, Inc., and will be retained by Hidden Ladder, Inc. and furnished to the Securities and Exchange Commission or its staff upon request.

/s/David Johnson  
David Johnson  
Chief Executive Officer  
April 12, 2011

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