

UNITED STATES OF AMERICA
Before the
SECURITIES AND EXCHANGE COMMISSION

ADMINISTRATIVE PROCEEDING

File No. 3-17293

In the Matter of

Advanced Life Sciences Holdings, Inc., *et al.*,

Respondents.

**DECLARATION OF MARVA D. SIMPSON IN SUPPORT
OF DIVISION OF ENFORCEMENT'S MOTION FOR SUMMARY
DISPOSITION AS TO ADVANCED LIFE SCIENCES HOLDINGS, INC.**

MARVA D. SIMPSON, pursuant to 28 U.S.C. § 1746, declares:

1. I am a Special Counsel in the Office of Enforcement Liaison in the Division of Corporation Finance ("Corporation Finance") of the Securities and Exchange Commission. I have held this position since 2003. My primary duties include assessing, processing and referring delinquent issuers to the Division of Enforcement. I am submitting this Declaration in support of the Division of Enforcement's Motion for Summary Disposition as to Advanced Life Sciences Holdings, Inc. ("ADLS").

2. The following is based upon personal knowledge. On March 3, 2014, Corporation Finance sent a delinquency letter by certified mail with a return receipt requested to ADLS. The delinquency letter stated that the company appeared to be delinquent in its periodic filings and warned that it could be subject to revocation without further notice if it did not file its required reports within fifteen days of the date of the letter. A signed return receipt for the letter shows the letter was delivered on March 12,

2014. True copies of the delinquency letter and signed return receipt are attached hereto as Simpson Declaration Exhibit 1.

3. On March 21, 2014 I spoke by telephone to Michael Flavin, the CEO of ADLS. He asked for an accommodation to file a comprehensive filing for its missing filings. I told him that generally after a delinquency letter is sent, that the Corporation Finance Office of the Chief Accountant will not grant such an accommodation. He asked if the company could still possibly apply for an accommodation since he had already been in discussions with Jeff Reidler, another Corporation Finance staff member in the group assigned to review filings made by companies in the same industry as ADLS. He said that Mr. Reidler had never told him to request an accommodation to do a comprehensive filing. I told Mr. Flavin that I would have to have a conversation with the staff to see if an accommodation would be appropriate. No such accommodation was ever issued.

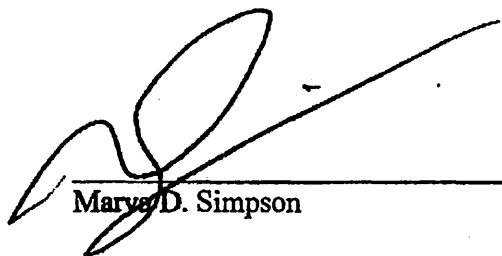
4. I told Mr. Flavin that if the company wished to become current by filing all of its delinquent filings it should send a letter of intention with a specific date by which the company would make its filings. I also told Mr. Flavin that this was not a waiver or grant of any kind for an extension of time and that the Division of Enforcement could still choose to pursue enforcement action for the late filings.

5. On March 24, 2014, Mr. Flavin sent a letter to Corporation Finance, a true copy of which is attached as Simpson Declaration Ex. 2. Among other things, in this letter Mr. Flavin said that his belief that ADLS would be "completely up-to-date with the required filings by September 30, 2014." Simpson Declaration Ex. 3.

6. As of the date of this declaration, ADLS has failed to file any periodic reports since its Form 10-K for the period ended December 31, 2010. Moreover, ADLS has failed to meet its own self-imposed deadline of September 30, 2014, and has missed five annual and sixteen quarterly reports.

I declare under penalty of perjury that the foregoing is true and correct.

Executed on August 1, 2016.



Marva D. Simpson



DIVISION OF
CORPORATION FINANCE

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

March 3, 2014

CERTIFIED MAIL
RETURN RECEIPT REQUESTED

Michael T. Flavin, Ph.D.
Chairman and CEO
Advanced Life Sciences Holdings, Inc.
1440 Davey Road
Woodridge, IL 60517

Re: Advanced Life Sciences Holdings, Inc.
File No. 0-51436

Dear Dr. Flavin:

We are writing to address the reporting responsibilities under the Securities Exchange Act of 1934 of the referenced company. For ease of discussion in this letter, we will refer to the referenced company as the "Registrant".

It appears that the Registrant is not in compliance with its reporting requirements under Section 13(a) of the Securities Exchange Act of 1934. If the Registrant is in compliance with its reporting requirements, please contact us (through the contact person specified below) within fifteen days from the date of this letter so we can discuss the reasons why our records do not indicate that compliance. If the Registrant is not in compliance with its reporting requirements, it should file all required reports within fifteen days from the date of this letter.


If the Registrant has not filed all required reports within fifteen days from the date of this letter, please be aware that the Registrant may be subject, without further notice, to an administrative proceeding to revoke its registration under the Securities Exchange Act of 1934. This administrative proceeding would be brought by the Commission's Division of Enforcement pursuant to Section 12(j) of the Securities Exchange Act of 1934. If the Registrant's stock is trading, it also may be subject to a trading suspension by the Commission pursuant to Section 12(k) of the Securities Exchange Act of 1934.

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Finally, please consider whether the Registrant is eligible to terminate its registration under the Securities Exchange Act of 1934. If the Registrant is eligible to terminate its registration, it would do so by filing a Form 15 with the Commission. While the filing of a Form 15 may cease the Registrant's on-going requirement to file periodic and current reports, it would **not** remove the Registrant's obligation to file all reports required under Section 13(a) of the Securities Exchange Act of 1934 that were due on or before the date the Registrant filed its Form 15. Again, if the Registrant is eligible to terminate its registration under the Securities Exchange Act of 1934, please note that the filing of a Form 15 would not remove the Registrant's requirement to file delinquent Securities Exchange Act of 1934 reports – the Registrant would still be required to file with the Commission all periodic reports due on or before the date on which the Registrant filed a Form 15.

If you should have a particular question in regard to this letter, please contact the undersigned at (202) 551-3245 or by fax at (202) 772-9207.

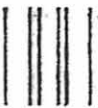
Sincerely,



Marva D. Simpson
Special Counsel
Office of Enforcement Liaison
Division of Corporation Finance

SENDER: COMPLETE THIS SECTION	COMPLETE THIS SECTION ON DELIVERY
<ul style="list-style-type: none"> Complete items 1, 2, and 3. Also complete item 4 if Restricted Delivery is desired. Print your name and address on the reverse so that we can return the card to you. Attach this card to the back of the mailpiece, or on the front if space permits. 	<p>A. Signature <input checked="" type="checkbox"/> Agent <input type="checkbox"/> Addressee</p> <p>B. Received by (Printed Name) <i>M. Flavin</i> C. Date of Delivery <i>3-12-14</i></p>
<p>1. Article Addressed to:</p> <p>Michael T. Flavin, Ph.D. Chairman and CEO Advanced Life Sciences Holdings, Inc. 1440 Davcy Road Woodridge, IL 60517</p>	<p>D. Is delivery address different from item 1? <input type="checkbox"/> Yes If YES, enter delivery address below: <input type="checkbox"/> No</p> <p>3. Service Type <input checked="" type="checkbox"/> Certified Mail <input type="checkbox"/> Express Mail <input type="checkbox"/> Registered <input type="checkbox"/> Return Receipt for Merchandise <input type="checkbox"/> Insured Mail <input type="checkbox"/> C.O.D.</p> <p>4. Restricted Delivery? (Extra Fee) <input type="checkbox"/> Yes</p>
<p>2. Article Number (Transfer from service label)</p>	<p>7013 1090 0000 8974 5802</p>
<p>PS Form 3811, February 2004</p>	<p>Domestic Return Receipt 102535-02-01-1540</p>

UNITED STATES POSTAL SERVICE
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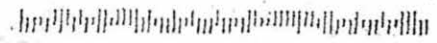


First-Class Mail
Postage & Fees Paid
USPS
Permit No. G-10

• Sender: Please print your name, address, and ZIP+4 in this box •

U.S. Securities & Exchange Commission
100 F Street, NE
Stop 6010
Washington, DC 20549

Attn: *Marva D. Simpson*





FAX COVER SHEET

TO: Ms. Marva Simpson

AT: U.S. Securities and Exchange Commission

NUMBER: (202)772-9207

PAGES: 2 (not including this cover page)

FROM: Michael Flavin



March 24, 2014

Marva D. Simpson
Special Counsel
Office of Enforcement Liaison
Division of Corporate Finance
Securities and Exchange Commission
Washington, D.C. 20549

Dear Ms. Simpson:

Thank you for taking the time to speak with me on Friday, March 21 regarding Advanced Life Sciences Holdings, Inc.

Advanced Life Sciences Holdings is a biopharmaceutical company that is engaged in the development of new antibiotics. Our lead drug candidate, cethromycin, is a Phase 3 antibiotic, and was developed to treat Community Acquired Bacterial Pneumonia. Cethromycin is important because it can attack pathogens that have become resistant to antibiotics currently being used in the clinic.

During the clinical trials that our Company was conducting for cethromycin, the FDA revised their guidelines for antibiotic drug approval. Due to this revision, the FDA Advisory panel recommended that cethromycin undergo an additional clinical study. Unfortunately, the trial recommended for our drug is costly, and our Company had difficulty raising the funds needed to conduct the necessary trial.

In addition, the financial institution that had loaned us funds to operate our business demanded repayment of a \$9 million loan. Because Advanced Life Sciences was unable to repay the loan on very short notice, our business operations were suspended on April 28, 2011.

Within the last year, we have been working with the SEC to become current with our filings. Mr. Jeffrey Riedler has been most helpful in providing us with information regarding the necessary requirements for Advanced Life Sciences to become current.

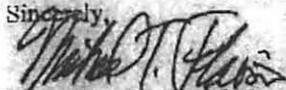
Based on our conversation last week, I believe that Advanced Life Sciences will be completely up-to-date with the required filings by September 30, 2014. I am hopeful that the Company will be current even sooner, and we will be diligent in working to achieve this goal as soon as possible.

In an effort to bring the Company to be current with their filings as soon as possible, I have written a letter to Mr. Paul Beswick, Chief Accountant for the SEC, to request that Advanced Life Sciences be allowed to file one comprehensive 10K for the period

beginning in January, 2011 through December, 2012. As I explained to you during our telephone conversation, the Company was dormant and operations were completely suspended during that period of time, and therefore, we do not have much to report. By allowing one comprehensive filing for 2011 through 2012, we will be in a better position to more readily provide the filings necessary for Advanced Life Sciences Holdings to become current as soon as possible.

Thank you for your assistance with this process, Ms. Simpson.

Sincerely,



Michael T. Flavin, Ph.D.
Chairman and Chief Executive Officer
(630)991-3013