

Mail Stop 6010

December 1, 2006

Mr. Mark W. Lerner
Chief Financial Officer
Nephros, Inc.
3960 Broadway
New York, NY 10032

RE: **Nephros, Inc.**
Form 10-KSB for the fiscal year ended December 31, 2005
Filed April 20, 2006
File No. 1-32288
Form 10-QSB filed 8/22/06

Dear Mr. Lerner:

We have completed our review of your Form 10-K and related filings and do not, at this time, have any further comments.

Sincerely,

Martin F. James
Senior Assistant Chief Accountant