



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

DIVISION OF
CORPORATION FINANCE

December 2, 2010

Paul A. Mieyal
Acting Chief Executive Officer
Nephros, Inc.
41 Grand Avenue
River Edge, New Jersey 07661

Re: Nephros, Inc.
Preliminary Proxy Statement on Schedule 14A
Filed October 1, 2010
File No. 001-32288

Dear Mr. Mieyal:

We have completed our limited review of your filing and do not have any further comments at this time. If you have any questions, please contact Ruairi Regan at (202) 551-3269 or Mary Beth Breslin, Senior Attorney, at (202) 551-3625.

Sincerely,

Russell Mancuso
Branch Chief

cc (by facsimile): Alexander M. Donaldson, Esq.