



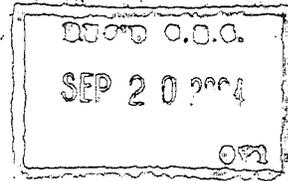
American Stock Exchange  
86 Trinity Place  
New York, NY 10006

*CERTAMX*

September 20, 2004

Mr. Brian Johnson  
Branch Chief  
Filer Support 2  
Office of Filing Information  
Securities and Exchange Commission  
Judiciary Plaza  
450 Fifth Street, NW  
Washington, D.C. 20549

*1-32288*



Dear Mr. Johnson:

This is to certify that on August 27, 2004 the American Stock Exchange, Inc. (the "Exchange") received from Nephros, Inc. (the "Registrant"), a copy of the Registrant's application on Form 8-A for the registration of the following securities:

Common Stock, \$0.001 Par Value

We further certify that the above described securities have been approved by the Exchange for listing and registration.

We understand that the Registrant is seeking immediate acceleration of the effective date of registration, and we hereby join in such request.

Sincerely,

*Bryan Fischer*  
Bryan Fischer  
Director  
Listing Qualifications Department

PROCESSED  
SEP 21 2004  
THOMSON  
FINANCIAL

cc: Herbert Scholl