



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

DIVISION OF  
CORPORATION FINANCE

Mail Stop 3030

December 8, 2016

Daron Evans  
Chief Executive Officer  
Nephros, Inc.  
41 Grand Avenue  
River Edge, NJ 07661

**Re: Nephros, Inc.**  
**Form 10-K for the fiscal year ended December 31, 2015**  
**Filed March 30, 2016**  
**File No. 001-32288**

Dear Mr. Evans:

We have completed our review of your filing. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Sincerely,

/s/ Tim Buchmiller for

Amanda Ravitz  
Assistant Director  
Office of Electronics and Machinery

cc: Christopher J. Melsha, Esq.  
Fredrikson & Byron, P.A.