



DIVISION OF  
CORPORATION FINANCE

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

May 20, 2024

Robert Banks  
President and Chief Executive Officer  
Nephros, Inc.  
380 Lackawanna Place  
South Orange, New Jersey 07079

**Re: Nephros, Inc.**  
**Registration Statement on Form S-3**  
**Filed May 10, 2024**  
**File No. 333-279328**

Dear Robert Banks:

This is to advise you that we have not reviewed and will not review your registration statement.

Please refer to Rules 460 and 461 regarding requests for acceleration. 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.

Please contact Robert Augustin at 202-551-8483 with any questions.

Sincerely,

Division of Corporation Finance  
Office of Industrial Applications and  
Services