

NEPHROS INC  
Form 8-K  
May 13, 2010

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

FORM 8-K

CURRENT REPORT

Pursuant to Section 13 or 15(d) of  
the Securities Exchange Act of 1934

Date of Report (Date of earliest event reported) May 13, 2010

NEPHROS, INC.

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(Exact name of registrant as specified in its charter)

Delaware  
(State or other jurisdiction of incorporation)

001-32288  
(Commission File Number)

13-3971809  
(IRS Employer ID Number)

41 Grand Avenue, 07661  
River Edge, New  
Jersey  
(Address of (Zip  
principal executive Code)  
offices)

Registrant's telephone number, including area code (201) 343-5202

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Check the appropriate box below if the Form 8-K filing is intended to simultaneously satisfy the filing obligation of the registrant under any of the following provisions:

- .. Written communications pursuant to Rule 425 under the Securities Act (17 CFR 230.425)
  - .. Soliciting material pursuant to Rule 14a-12 under the Exchange Act (17 CFR 240.14a-12)
  - .. Pre-commencement communications pursuant to Rule 14d-2(b) under the Exchange Act (17 CFR 240.14d-2(b))
  - .. Pre-commencement communications pursuant to Rule 13e-4(c) under the Exchange Act (17 CFR 240.13e-4(c))
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Item 7.01. Regulation FD Disclosure.

On May 13, 2010, Nephros, Inc. issued a press release regarding its unaudited financial results for the quarter ended March 31, 2010. A copy of this press release is attached hereto as Exhibit 99.1.

The information in this Form 8-K (including Exhibit 99.1) shall not be deemed “filed” for purposes of Section 18 of the Securities Exchange Act of 1934 (the “Exchange Act”) or otherwise subject to the liabilities of that section, nor shall it be deemed incorporated by reference in any filing under the Securities Act of 1933 or the Exchange Act, except as expressly set forth by specific reference in such a filing.

Item 9.01. Financial Statements and Exhibits.

(d) Exhibits

Exhibit No.

Description

99.1 Press release dated May 13, 2010 reporting unaudited financial results for the quarter ended March 31, 2010.

SIGNATURES

Pursuant to the requirements of the Securities Exchange Act of 1934, the Registrant has duly caused this Report to be signed on its behalf by the undersigned hereunto duly authorized.

Nephros, Inc.

By: /s/ Gerald J. Kochanski  
Gerald J. Kochanski  
Chief Financial Officer

Dated: May 13, 2010