

Report of Organizational Actions Affecting Basis of Securities

▶ See separate instructions.

Part I Reporting Issuer

1 Issuer's name NAVIOS MARITIME PARTNERS L.P.		2 Issuer's employer identification number (EIN) 75-3257362	
3 Name of contact for additional information STRATOS DESYPRIS	4 Telephone No. of contact +30-210-4595000	5 Email address of contact SDESYPRIS@NAVIOS.COM	
6 Number and street (or P.O. box if mail is not delivered to street address) of contact 7 AVENUE DE GRANDE BRETAGNE, OFFICE 11B2		7 City, town, or post office, state, and Zip code of contact MONTE CARLO, MC 98000 MONACO	
8 Date of action 02/13/2015		9 Classification and description COMMON UNITS	
10 CUSIP number Y62267102	11 Serial number(s)	12 Ticker symbol NMM	13 Account number(s)

Part II Organizational Action Attach additional statements if needed. See back of form for additional questions.

14 Describe the organizational action and, if applicable, the date of the action or the date against which shareholders' ownership is measured for the action ▶ THE ISSUER MADE QUARTERLY CASH DISTRIBUTIONS TO ITS COMMON UNITHOLDERS DURING THE CALENDAR YEAR ENDED DECEMBER 31, 2015. ALL OF THESE DISTRIBUTIONS ARE TREATED AS NON-DIVIDEND DISTRIBUTIONS. THIS FORM RELATES TO THE DISTRIBUTION PAID ON FEBRUARY 13, 2015.

15 Describe the quantitative effect of the organizational action on the basis of the security in the hands of a U.S. taxpayer as an adjustment per share or as a percentage of old basis ▶ THE BASIS OF EACH COMMON UNIT MUST BE REDUCED BY 100% OF THE PER-UNIT DISTRIBUTION RECEIVED ON FEBRUARY 13, 2015. COMMON UNITHOLDERS WHO RECEIVED THE FEBRUARY 13, 2015, DISTRIBUTION MUST REDUCE THE BASIS IN EACH UNIT BY \$0.4425 PER UNIT.

16 Describe the calculation of the change in basis and the data that supports the calculation, such as the market values of securities and the valuation dates ▶ THE ISSUER HAD NO ACCUMULATED EARNINGS AND PROFITS AS OF DECEMBER 31, 2014. THE ISSUER ALSO HAD NO EARNINGS AND PROFITS FOR THE YEAR ENDED DECEMBER 31, 2015. ACCORDINGLY, NONE OF THE ISSUER'S 2015 DISTRIBUTIONS MADE TO HOLDERS OF COMMON UNITS IS CONSIDERED A TAXABLE DIVIDEND. HOLDERS OF THE ISSUER'S COMMON UNITS MUST REDUCE THE BASIS IN THEIR COMMON UNITS BY AN AMOUNT EQUAL TO 100% OF 2015 DISTRIBUTIONS RECEIVED.

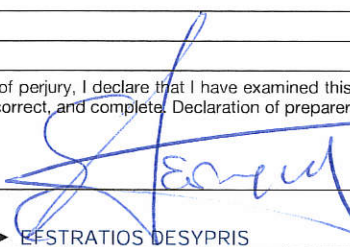
Part II Organizational Action (continued)

17 List the applicable Internal Revenue Code section(s) and subsection(s) upon which the tax treatment is based ▶ IRC §§301(c) AND 316(a).

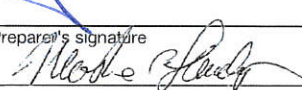
18 Can any resulting loss be recognized? ▶ THE REPORTED ORGANIZATIONAL ACTION SHOULD NOT RESULT IN RECOGNITION OF A TAXABLE LOSS TO ANY UNITHOLDER. UNITHOLDERS SHOULD CONSULT THEIR TAX ADVISORS TO DETERMINE THE TAX IMPACT OF THE REPORTED ORGANIZATIONAL ACTIONS WITH RESPECT TO THEIR INDIVIDUAL FACTS AND CIRCUMSTANCES.

19 Provide any other information necessary to implement the adjustment, such as the reportable tax year ▶ THE ISSUER DETERMINES ITS EARNINGS AND PROFITS FOR EACH CALENDAR YEAR. BASIS ADJUSTMENTS ARE EFFECTIVE IN THE UNITHOLDER'S TAX YEAR THAT INCLUDES THE DATE OF DISTRIBUTION TO WHICH THIS FORM RELATES. UNITHOLDERS SHOULD CONSULT THEIR TAX ADVISORS TO DETERMINE THE TAX IMPACT OF THE REPORTED ORGANIZATIONAL ACTION WITH RESPECT TO THEIR INDIVIDUAL FACTS AND CIRCUMSTANCES.

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge.

Sign Here
Signature ▶  Date ▶ 03/02/2016

Print your name ▶ EFSTRATIOS DESYPRIS Title ▶ CHIEF FINANCIAL OFFICER

Paid Preparer Use Only	Print/Type preparer's name	Preparer's signature	Date	Check <input type="checkbox"/> if self-employed	PTIN
	MOSHE LANDY		03/02/2016		P00443857
	Firm's name ▶ MARKS PANETH LLP	Firm's EIN ▶ 11-3518842		Firm's address ▶ 685 THIRD AVENUE, NEW YORK, NY 10017	
				Phone no.	212.503.8800

Report of Organizational Actions Affecting Basis of Securities

OMB No. 1545-2224

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6 Number and street (or P.O. box if mail is not delivered to street address) of contact 7 AVENUE DE GRANDE BRETAGNE, OFFICE 11B2		7 City, town, or post office, state, and Zip code of contact MONTE CARLO, MC 98000 MONACO	
8 Date of action 05/14/2015		9 Classification and description COMMON UNITS	
10 CUSIP number Y62267102	11 Serial number(s)	12 Ticker symbol NMM	13 Account number(s)

Part II Organizational Action Attach additional statements if needed. See back of form for additional questions.

14 Describe the organizational action and, if applicable, the date of the action or the date against which shareholders' ownership is measured for the action ▶ THE ISSUER MADE QUARTERLY CASH DISTRIBUTIONS TO ITS COMMON UNITHOLDERS DURING THE CALENDAR YEAR ENDED DECEMBER 31, 2015. ALL OF THESE DISTRIBUTIONS ARE TREATED AS NON-DIVIDEND DISTRIBUTIONS. THIS FORM RELATES TO THE DISTRIBUTION PAID ON MAY 14, 2015.

15 Describe the quantitative effect of the organizational action on the basis of the security in the hands of a U.S. taxpayer as an adjustment per share or as a percentage of old basis ▶ THE BASIS OF EACH COMMON UNIT MUST BE REDUCED BY 100% OF THE PER-UNIT DISTRIBUTION RECEIVED ON MAY 14, 2015. COMMON UNITHOLDERS WHO RECEIVED THE MAY 14, 2015, DISTRIBUTION MUST REDUCE THE BASIS IN EACH UNIT BY \$0.4425 PER UNIT.

16 Describe the calculation of the change in basis and the data that supports the calculation, such as the market values of securities and the valuation dates ▶ THE ISSUER HAD NO ACCUMULATED EARNINGS AND PROFITS AS OF DECEMBER 31, 2014. THE ISSUER ALSO HAD NO EARNINGS AND PROFITS FOR THE YEAR ENDED DECEMBER 31, 2015. ACCORDINGLY, NONE OF THE ISSUER'S 2015 DISTRIBUTIONS MADE TO HOLDERS OF COMMON UNITS IS CONSIDERED A TAXABLE DIVIDEND. HOLDERS OF THE ISSUER'S COMMON UNITS MUST REDUCE THE BASIS IN THEIR COMMON UNITS BY AN AMOUNT EQUAL TO 100% OF 2015 DISTRIBUTIONS RECEIVED.

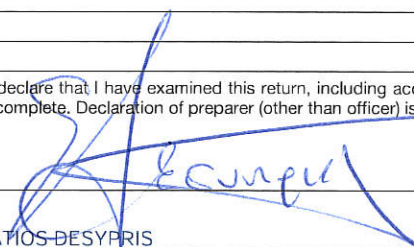
Part II Organizational Action (continued)

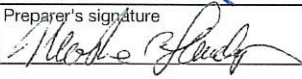
17 List the applicable Internal Revenue Code section(s) and subsection(s) upon which the tax treatment is based ▶ IRC §§301(c) AND 316(a).

18 Can any resulting loss be recognized? ▶ THE REPORTED ORGANIZATIONAL ACTION SHOULD NOT RESULT IN RECOGNITION OF A TAXABLE LOSS TO ANY UNITHOLDER. UNITHOLDERS SHOULD CONSULT THEIR TAX ADVISORS TO DETERMINE THE TAX IMPACT OF THE REPORTED ORGANIZATIONAL ACTIONS WITH RESPECT TO THEIR INDIVIDUAL FACTS AND CIRCUMSTANCES.

19 Provide any other information necessary to implement the adjustment, such as the reportable tax year ▶ THE ISSUER DETERMINES ITS EARNINGS AND PROFITS FOR EACH CALENDAR YEAR. BASIS ADJUSTMENTS ARE EFFECTIVE IN THE UNITHOLDER'S TAX YEAR THAT INCLUDES THE DATE OF DISTRIBUTION TO WHICH THIS FORM RELATES. UNITHOLDERS SHOULD CONSULT THEIR TAX ADVISORS TO DETERMINE THE TAX IMPACT OF THE REPORTED ORGANIZATIONAL ACTION WITH RESPECT TO THEIR INDIVIDUAL FACTS AND CIRCUMSTANCES.

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge.

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Paid Preparer Use Only	Print/Type preparer's name	Preparer's signature	Date	Check <input type="checkbox"/> if self-employed	PTIN
	MOSHE LANDY		03/02/2016		P00443857
	Firm's name ▶ MARKS PANETH LLP	Firm's EIN ▶ 11-3518842		Phone no. 212.503.8800	
	Firm's address ▶ 685 THIRD AVENUE, NEW YORK, NY 10017				

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6 Number and street (or P.O. box if mail is not delivered to street address) of contact		7 City, town, or post office, state, and Zip code of contact	
7 AVENUE DE GRANDE BRETAGNE, OFFICE 11B2		MONTE CARLO, MC 98000 MONACO	
8 Date of action		9 Classification and description	
08/14/2015		COMMON UNITS	
10 CUSIP number	11 Serial number(s)	12 Ticker symbol	13 Account number(s)
Y62267102		NMM	

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15 Describe the quantitative effect of the organizational action on the basis of the security in the hands of a U.S. taxpayer as an adjustment per share or as a percentage of old basis ▶ THE BASIS OF EACH COMMON UNIT MUST BE REDUCED BY 100% OF THE PER-UNIT DISTRIBUTION RECEIVED ON AUGUST 14, 2015. COMMON UNITHOLDERS WHO RECEIVED THE AUGUST 14, 2015, DISTRIBUTION MUST REDUCE THE BASIS IN EACH UNIT BY \$0.4425 PER UNIT.

16 Describe the calculation of the change in basis and the data that supports the calculation, such as the market values of securities and the valuation dates ▶ THE ISSUER HAD NO ACCUMULATED EARNINGS AND PROFITS AS OF DECEMBER 31, 2014. THE ISSUER ALSO HAD NO EARNINGS AND PROFITS FOR THE YEAR ENDED DECEMBER 31, 2015. ACCORDINGLY, NONE OF THE ISSUER'S 2015 DISTRIBUTIONS MADE TO HOLDERS OF COMMON UNITS IS CONSIDERED A TAXABLE DIVIDEND. HOLDERS OF THE ISSUER'S COMMON UNITS MUST REDUCE THE BASIS IN THEIR COMMON UNITS BY AN AMOUNT EQUAL TO 100% OF 2015 DISTRIBUTIONS RECEIVED.

Part II Organizational Action (continued)

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Signature ▶ [Handwritten Signature] Date ▶ 03/02/2016
Print your name ▶ EFSTRATIOS DESYPRIS Title ▶ CHIEF FINANCIAL OFFICER

Paid Preparer Use Only	Print/Type preparer's name	Preparer's signature	Date	Check <input type="checkbox"/> if self-employed	PTIN
	MOSHE LANDY	<u>[Handwritten Signature]</u>	03/02/2016		P00443857
	Firm's name ▶	MARKS PANETH LLP		Firm's EIN ▶	11-3518842
	Firm's address ▶	685 THIRD AVENUE, NEW YORK, NY 10017		Phone no.	212.503.8800

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15 Describe the quantitative effect of the organizational action on the basis of the security in the hands of a U.S. taxpayer as an adjustment per share or as a percentage of old basis ▶ THE BASIS OF EACH COMMON UNIT MUST BE REDUCED BY 100% OF THE PER-UNIT DISTRIBUTION RECEIVED ON NOVEMBER 13, 2015. COMMON UNITHOLDERS WHO RECEIVED THE NOVEMBER 13, 2015, DISTRIBUTION MUST REDUCE THE BASIS IN EACH UNIT BY \$0.2125 PER UNIT.

16 Describe the calculation of the change in basis and the data that supports the calculation, such as the market values of securities and the valuation dates ▶ THE ISSUER HAD NO ACCUMULATED EARNINGS AND PROFITS AS OF DECEMBER 31, 2014. THE ISSUER ALSO HAD NO EARNINGS AND PROFITS FOR THE YEAR ENDED DECEMBER 31, 2015. ACCORDINGLY, NONE OF THE ISSUER'S 2015 DISTRIBUTIONS MADE TO HOLDERS OF COMMON UNITS IS CONSIDERED A TAXABLE DIVIDEND. HOLDERS OF THE ISSUER'S COMMON UNITS MUST REDUCE THE BASIS IN THEIR COMMON UNITS BY AN AMOUNT EQUAL TO 100% OF 2015 DISTRIBUTIONS RECEIVED.

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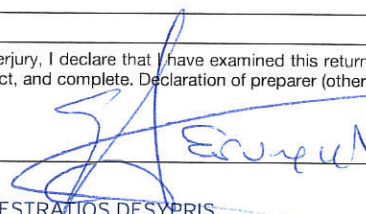
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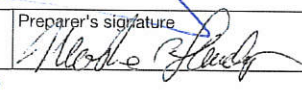
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	MOSHE LANDY	<u></u>	03/02/2016		P00443857
	Firm's name ► MARKS PANETH LLP			Firm's EIN ►	11-3518842
	Firm's address ► 685 THIRD AVENUE, NEW YORK, NY 10017			Phone no.	212.503.8800