

**Report of Organizational Actions
 Affecting Basis of Securities**

OMB No. 1545-2224

▶ 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 85 AKTI MIAOULI STREET		7 City, town, or post office, state, and Zip code of contact PIRAEUS 185 38 GREECE	
8 Date of action 02/14/2012		9 Classification and description COMMON UNITS	
10 CUSIP number Y62267102	11 Serial number(s)	12 Ticker symbol MMM	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, 2012. A PORTION OF THESE DISTRIBUTIONS IS TREATED AS NON-DIVIDEND DISTRIBUTIONS. THIS FORM RELATES TO DISTRIBUTIONS PAID ON FEBRUARY 14, 2012.**

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 COMMON UNITS MUST BE REDUCED BY 20.47% OF THE TOTAL DISTRIBUTIONS RECEIVED DURING 2012. COMMON UNITHOLDERS WHO RECEIVED THE FEBRUARY 14, 2012, DISTRIBUTION MUST REDUCE THE BASIS IN THEIR UNITS BY \$0.090068 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, 2011. THE ISSUER'S EARNINGS AND PROFITS ALLOCABLE TO COMMON UNITS FOR THE YEAR ENDED DECEMBER 31, 2012 TOTALLED 79.53% OF DISTRIBUTIONS MADE TO HOLDERS OF COMMON UNITS FOR THE YEAR THEN ENDED. ACCORDINGLY, HOLDERS OF THE ISSUER'S COMMON UNITS MUST REDUCE THE BASIS IN THEIR COMMON UNITS BY AN AMOUNT EQUAL TO 20.47% OF 2012 DISTRIBUTIONS RECEIVED.**

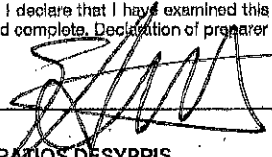
Part II Organizational Action (continued)

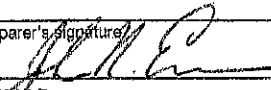
17 List the applicable Internal Revenue Code section(s) and subsection(s) upon which the tax treatment is based ▶ IRC §§301(c) AND 318(a).

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 (I.E. 2012). BASIS ADJUSTMENTS ARE EFFECTIVE IN THE UNITHOLDER'S TAX YEAR WHICH 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 ▶ 3/3/2013
 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
	<u>JOHN EVANS</u>		<u>2/22/13</u>		<u>P00654384</u>
	Firm's name ▶ <u>MARKS PANETH & SHRON LLP</u>			Firm's EIN ▶	<u>11-3518842</u>
	Firm's address ▶ <u>685 THIRD AVENUE, NEW YORK, NY 10017</u>			Phone no.	<u>212.503.8800</u>

**Report of Organizational Actions
 Affecting Basis of Securities**

OMB No. 1545-2224

▶ 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 85 AKTI MIAOULI STREET		7 City, town, or post office, state, and Zip code of contact PIRAEUS 185 38 GREECE	
8 Date of action 05/14/2012	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, 2012. A PORTION OF THESE DISTRIBUTIONS IS TREATED AS NON-DIVIDEND DISTRIBUTIONS. THIS FORM RELATES TO DISTRIBUTIONS PAID ON MAY 14, 2012.**

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 COMMON UNITS MUST BE REDUCED BY 20.47% OF THE TOTAL DISTRIBUTIONS RECEIVED DURING 2012. COMMON UNITHOLDERS WHO RECEIVED THE MAY 14, 2012 DISTRIBUTION MUST REDUCE THE BASIS IN THEIR UNITS BY \$0.000068 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, 2011. THE ISSUER'S EARNINGS AND PROFITS ALLOCABLE TO COMMON UNITS FOR THE YEAR ENDED DECEMBER 31, 2012 TOTALED 79.53% OF DISTRIBUTIONS MADE TO HOLDERS OF COMMON UNITS FOR THE YEAR THEN ENDED. ACCORDINGLY, HOLDERS OF THE ISSUER'S COMMON UNITS MUST REDUCE THE BASIS IN THEIR COMMON UNITS BY AN AMOUNT EQUAL TO 20.47% OF 2012 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 318(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 (I.E. 2012). BASIS ADJUSTMENTS ARE EFFECTIVE IN THE UNITHOLDER'S TAX YEAR WHICH 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 ▶

2/13/13

Print your name ▶ EFSTRATIOS DESYPRIS

Title ▶ CHIEF FINANCIAL OFFICER

Paid Preparer Use Only

Print/Type preparer's name

JOHN EVANS

Preparer's signature

Date

2/4/13

Check If self-employed

PTIN

P00654384

Firm's name ▶ MARKS PANETH & SHRON LLP

Firm's EIN ▶

11-3518842

Firm's address ▶ 685 THIRD AVENUE, NEW YORK, NY 10017

Phone no.

212.503.8800

Send Form 8937 (including accompanying statements) to: Department of the Treasury, Internal Revenue Service, Ogden, UT 84201-0054

**Report of Organizational Actions
 Affecting Basis of Securities**

OMB No. 1545-2224

▶ 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 85 AKTI MIAOULI STREET		7 City, town, or post office, state, and Zip code of contact PIRAEUS 185 38 GREECE	
8 Date of action 08/13/2012	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, 2012. A PORTION OF THESE DISTRIBUTIONS IS TREATED AS NON-DIVIDEND DISTRIBUTIONS. THIS FORM RELATES TO DISTRIBUTIONS PAID ON AUGUST 13, 2012.**

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 COMMON UNITS MUST BE REDUCED BY 20.47% OF THE TOTAL DISTRIBUTIONS RECEIVED DURING 2012. COMMON UNITHOLDERS WHO RECEIVED THE AUGUST 13, 2012 DISTRIBUTION MUST REDUCE THE BASIS IN THEIR UNITS BY \$0.090068 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, 2011. THE ISSUER'S EARNINGS AND PROFITS ALLOCABLE TO COMMON UNITS FOR THE YEAR ENDED DECEMBER 31, 2012 TOTALED 79.53% OF DISTRIBUTIONS MADE TO HOLDERS OF COMMON UNITS FOR THE YEAR THEN ENDED. ACCORDINGLY, HOLDERS OF THE ISSUER'S COMMON UNITS MUST REDUCE THE BASIS IN THEIR COMMON UNITS BY AN AMOUNT EQUAL TO 20.47% OF 2012 DISTRIBUTIONS RECEIVED.**

Part II Organizational Action (continued)

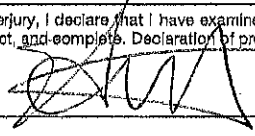
17 List the applicable Internal Revenue Code section(s) and subsection(s) upon which the tax treatment is based ▶ IRC §§301(c) AND 316(a).

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 (I.E. 2012). BASIS ADJUSTMENTS ARE EFFECTIVE IN THE UNITHOLDER'S TAX YEAR WHICH 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.

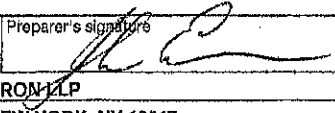
Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge.

Sign Here

Signature ▶  Date ▶ 2/13/13

Print your name ▶ EFSTRATIOS DESYPRIS Title ▶ CHIEF FINANCIAL OFFICER

Paid Preparer Use Only

Print/Type preparer's name JOHN EVANS Preparer's signature  Date 2/4/13 Check if self-employed PTIN P00654384
Firm's name ▶ MARKS PANETH & SHRON LLP Firm's EIN ▶ 11-3518842
Firm's address ▶ 685 THIRD AVENUE, NEW YORK, NY 10017 Phone no. 212.503.8800

Send Form 8937 (including accompanying statements) to: Department of the Treasury, Internal Revenue Service, Ogden, UT 84201-0054

**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 85 AKTI MIAOULI STREET		7 City, town, or post office, state, and Zip code of contact PIRAEUS 185 38 GREECE	
8 Date of action 11/13/2012	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, 2012. A PORTION OF THESE DISTRIBUTIONS IS TREATED AS NON-DIVIDEND DISTRIBUTIONS. THIS FORM RELATES TO DISTRIBUTIONS PAID ON NOVEMBER 13, 2012.**

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 COMMON UNITS MUST BE REDUCED BY 20.47% OF THE TOTAL DISTRIBUTIONS RECEIVED DURING 2012. COMMON UNITHOLDERS WHO RECEIVED THE NOVEMBER 13, 2012 DISTRIBUTION MUST REDUCE THE BASIS IN THEIR UNITS BY \$0.090068 PER UNIT.**

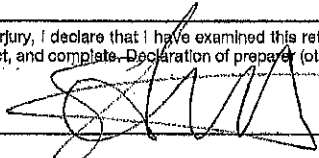
16 Describe the calculation of the change in basis and the data that supports the calculation, such as the market values of securities and the valuation dates ▶ **THE ISSUER HAD NO ACCUMULATED EARNINGS AND PROFITS AS OF DECEMBER 31, 2011. THE ISSUER'S EARNINGS AND PROFITS ALLOCABLE TO COMMON UNITS FOR THE YEAR ENDED DECEMBER 31, 2012 TOTALED 79.53% OF DISTRIBUTIONS MADE TO HOLDERS OF COMMON UNITS FOR THE YEAR THEN ENDED. ACCORDINGLY, HOLDERS OF THE ISSUER'S COMMON UNITS MUST REDUCE THE BASIS IN THEIR COMMON UNITS BY AN AMOUNT EQUAL TO 20.47% OF 2012 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 (I.E. 2012). BASIS ADJUSTMENTS ARE EFFECTIVE IN THE UNITHOLDER'S TAX YEAR WHICH 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.

Sign Here	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.				
	Signature ▶			Date ▶	2/13/13
Paid Preparer Use Only	Print your name ▶	EFSTRATIOS DESYPRIS		Title ▶	CHIEF FINANCIAL OFFICER
	Print/Type preparer's name	Preparer's signature	Date	Check <input type="checkbox"/> if self-employed	PTIN
	Firm's name ▶	MARKS PANETH & SHRON LLP		Firm's EIN ▶	11-3518842
	Firm's address ▶	685 THIRD AVENUE, NEW YORK, NY 10017		Phone no.	212.503.8800