8937

Report of Organizational Actions Affecting Basis of Securities

► See separate instructions.

Part I Reporting Is	suer					
1 Issuer's name		•		2 Iss	uer's employer	Identification number (EIN)
MALKON BRANCHER DAMEN	DO 1 D		•		91	3-3257362
NAVIOS MARITIME PARTNE 3 Name of contact for addit		4 Telephone	e No. of contact	5 Em	all address of oc	
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STRATOS DESYPRIS +30-210-4595000					/PRIS@NAVIOS	
6 Number and street (or P.C), box if mail is not	delivered to s	treet address) of contact	: 7 City,	town, or post off	ce, state, and Zip code of contact
			,	no.		
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e. Date of doubil		0 0,000	modelan and decompositi			
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Part II Organization 14. Describe the organization			statements if needed			
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ENDED DECEMBER 31, 2012						
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Describe the quantitative share or as a percentage DISTRIBUTIONS RECEIVED REDUCE THE BASIS IN THE	e of old basis ► <u>T⊦</u> DURING 2012. CO	IE BASIS OF DMMON UNIT	COMMON UNITS MUS HOLDERS WHO RECE	BE REDUCED E	3Y 20.47% OF T	HE TOTAL .
						
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16 Describe the calculation valuation dates ► THE I EARNINGS AND PROFITS A DISTRIBUTIONS MADE TO F COMMON UNITS MUST RED RECEIVED.	SSUER HAD NO A LLOCABLE TO CO HOLDERS OF COM	ACCUMULAT OMMON UNITS	ED EARNINGS AND PR 'S FOR THE YEAR END FOR THE YEAR THEN	OFITS AS OF DE ED DECEMBER : ENDED, ACCOR	CEMBER 31, 20 31, 2012 TOTAL DINGLY, HOLD	011. THE ISSUER'S LED 79.53% OF LERS OF THE ISSUER'S
For Paperwork Reduction A	ct Notice, see the	separate ins	tructions.	Cat, No. 37	752P	Form 8937 (12-2011)

Form 898	37 (Rev.	12-2011)	Page 2
Part] (Organizational Action (continued)	
17 L	st the	applicable Internal Revenue Code section(s) and subsection(s) upon which the tax treatment is based >	IRC §§301(c) AND 316(a).
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		resulting loss be recognized? ➤ THE REPORTED ORGANIZATIONAL ACTION SHOULD NOT RESUL	
		SS TO ANY UNITHOLDER. UNITHOLDERS SHOULD CONSULT THEIR TAX ADVISORS TO DETERM ED ORGANIZATIONAL ACTIONS WITH RESPECT TO THEIR INDIVIDUAL FACTS AND CIRCUMSTAI	
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		any other information necessary to implement the adjustment, such as the reportable tax year ► <u>THE ISS</u> ND PROFITS FOR EACH CALENDAR YEAR (I.E. 2012). BASIS ADJUSTMENTS ARE EFFECTIVE IN	
YEAR V	VHICH	INCLUDES THE DATE OF DISTRIBUTION TO WHICH THIS FORM RELATES. UNITHOLDERS SHOU	ILD CONSULT THEIR TAX
		D DETERMINE THE TAX IMPACT OF THE REPORTED ORGANIZATIONAL ACTION WITH RESPECT	
FACTS	AND	CIRCUMSTANCES.	
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, .	Under belief	r penalties of perjury, I declare that I hays examined this return, including accompanying schedules and statements, an , it is true, correct, and compl <u>ete. Declar</u> ation of pregarer (other than officer) is based on all information of which preparer	d to the best of my knowledge, and r has any knowledge,
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Here	Signa	ture > Date > 3 3/	2013
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Paid			theck of the poole to the theck of the poole to the poole
Prepa			irm's EIN ▶ 11-3518842
Uac (- inty	7.7	hone no. 212,503,8800

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

Form **893**7 (December 2011) Department of the Treasury

Report of Organizational Actions Affecting Basis of Securities

► See separate instructions.

Part I Reporting	Januar			
1 Issuer's name	iosuei		4	2 Issuer's employer identification number (EIN)
1 ISSUED STRAITE		2 100001 5 Olliployal suchtification hamber (2014)		
NAVIOS MARITIME PARTI	VERS L.P.			75-3257362
			ne No. of contact	5 Email address of contact
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STRATOS DESYPRIS		L	+30-210-4595000	SDESYPRIS@NAVIOS.COM
6 Number and street (or F	P.O. box if mail is not	delivered to	street address) of contact	7. City, town, or post office, state, and Zip code of contac
DE ARTISHADIU I OTDEET	•			PIRAEUS 185 38 GREECE
85 AKTI MIAOULI STREET 8 Date of action		9 Class	sification and description	PIRAEUS 185 38 GREECE
05/14/2012		соммо	N UNITS	
10 CUSIP number	11 Serial number(s)	12 Ticker symbol	13 Account number(s)
Y62267102	nol Antion Attac	مصمانا المصما	NMM	e back of form for additional questions.
				against which shareholders' ownership is measured for
				DMMON UNITHOLDERS DURING THE CALENDAR YEAR
				NON-DIVIDEND DISTRIBUTIONS. THIS FORM
RELATES TO DISTRIBUTION			, , , , , , , , , , , , , , , , , , , ,	
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15 Describe the quantitat	ive effect of the orde	nizational act	lon on the basis of the security	y in the hands of a U.S. taxpayer as an adjustment per
				REDUCED BY 20.47% OF THE TOTAL
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16 Describe the calculation	n of the change in h	asic and the c	lote that exposite the colonial	ion, such as the market values of securities and the
	-			S AS OF DECEMBER 31, 2011. THE ISSUER'S
				ECEMBER 31, 2012 TOTALED 79,53% OF
				ED. ACCORDINGLY, HOLDERS OF THE ISSUER'S
				IT EQUAL TO 20,47% OF 2012 DISTRIBUTIONS
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Form 89	37 (Re	v. 12-2011)	. Page 2
Part	11	Organizational Action (continued)	
17 L		applicable Internal Revenue Code section(s) and subsection(s) upon which the tax treatment is based >	► IRC §5301(c) AND 316(a).
			
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18 C	an an	y resulting loss be recognized? ► THE REPORTED ORGANIZATIONAL ACTION SHOULD NOT RESU	JLT IN RECOGNITION OF A
TAXAB	LE LO	OSS TO ANY UNITHOLDER. UNITHOLDERS SHOULD CONSULT THEIR TAX ADVISORS TO DETER	MINE THE TAX IMPACT OF
THE RE	POR	TED ORGANIZATIONAL ACTIONS WITH RESPECT TO THEIR INDIVIDUAL FACTS AND CIRCUMST	ANCES.
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19 . Pt	rovide	any other information necessary to implement the adjustment, such as the reportable tax year ► THE IS IND PROFITS FOR EACH CALENDAR YEAR (I.E. 2012). BASIS ADJUSTMENTS ARE EFFECTIVE IN	THE INITHOLDED'S TAY
EARNIN	IGS P	IND PROFITS FOR EACH CALENDAR YEAR (I.E. 2012). BASIS ADJUSTMENTS ARE EFFECTIVE II FINCLUDES THE DATE OF DISTRIBUTION TO WHICH THIS FORM RELATES. UNITHOLDERS SHO	THE UNITHOUSER'S TAX
ADVISO	VHICE VDC T	O DETERMINE THE TAX IMPACT OF THE REPORTED ORGANIZATIONAL ACTION WITH RESPECT	TO THEIR INDIVIDUAL
		CIRCUMSTANCES.	I The I I bear to I take to the control of
17010	**1412	UNCOMB PRIOR CO.	
			
	l la da	r penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, a	and to the best of my knowledge, and
,	bellet	r penalties of perjury, i declare that I have examined this feturi, incliding accompanying scriediles and statements, it is true, correct, and complete. Declaration of preparer (other than officer) is based on all information of which preparer.	er has any knowledge.
Sign		1 Andrewson	_ 1 . a
Here	Slone	ture ▶ Date ▶	3/15
	⊕!Bite		
	Print		ANCIAL OFFICER
Paid		Print/Type preparer's name Preparer's appeture Date	Check If PTIN
Prepa	rer	JOHNEVANS A 2/9/13	self-emptoyed P00654384
Use C			Firm's EIN ▶ 11-3518842
	-		Phone no. 212,503,8800
Send Fo	rm 89	37 (including accompanying statements) to: Department of the Treasury, Internal Revenue Service, Ogdo	en, UT 84201-0054

Form 8937 (December 2011) Department of the Treasury

Report of Organizational Actions
Affecting Basis of Securities

➤ See separate Instructions.

Internal Revenue Service			> 000 acparate mendential	
Part Reporting	ssuer			
1 Issuer's name				2 Issuer's employer identification number (EIN)
NAVIOS MARITIME PARTI	IERS L.P.			75-3257362
3 Name of contact for add	ditional information	4 Telephor	ne No. of contact	5 Email address of contact
STRATOS DESYPRIS			+30-210-4595000	SDESYPRIS@NAVIOS.COM
6 Number and street (or F	O, box if mail is no	t delivered to		7 City, town, or post office, state, and Zip code of contact
85 AKTI MIAOULI STREET				PIRAEUS 185 38 GREECE
8 Date of action		9 Class	alfication and description	
08/13/2012		COMMO	N UNITS	
10 CUSIP number	11 Serial number	(s)	12 Ticker symbol	13 Account number(s)
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Part II Organization	onal Action Atta	ch additiona	l statements if needed. See	e back of form for additional questions.
the action > THE ISS	SUER MADE QUAR 12. A PORTION OF	TERLY CASE THESE DIS	I DISTRIBUTIONS TO ITS CO TRIBUTIONS IS TREATED A	e against which shareholders' ownership is measured for DMMON UNITHOLDERS DURING THE CALENDAR YEAR S NON-DIVIDEND DISTRIBUTIONS. THIS FORM

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				tion, such as the market values of securities and the . 'S AS OF DECEMBER 31, 2011. THE ISSUER'S
				DECEMBER 31, 2012 TOTALED 79.53% OF
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Pari	i 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).
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19 F	rovide	any other information necessary to implement the adjustment, such as the reportable tax year ▶ THE I	SSUER DETERMINES ITS
		ND PROFITS FOR EACH CALENDAR YEAR (I.E. 2012). BASIS ADJUSTMENTS ARE EFFECTIVE I	
		INCLUDES THE DATE OF DISTRIBUTION TO WHICH THIS FORM RELATES. UNITHOLDERS SHO	
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	Unde	penalties of perjury, I declare ∦hat I have examined this return, including accompanying schedules and statements, It is true, correct, and complete. Declaration of preparer (other than officer) is based on all information of which prepa	and to the best of my knowledge, and rer has any knowledge
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aid		Print/Type preparer's name Preparer's signature Date	Check If PTIN
repa	arer	JOHN EVANS	self-employed P00654384
Use (Firm's name ➤ MARKS PANETH & SHROWLLP	Firm's EIN ► 11-3518842
u ae (וויע	Firm's address ► 685 THIRD AVENUE, NEW YORK, NY 10017	Phone по. 212.503.8800
Send F	oirm 89	37 (including accompanying statements) to: Department of the Treasury, Internal Revenue Service, Ogd	

Page 2

Form 8937 (Rev. 12-2011)

Form **8937**(December 2011) Department of the Treasury

Report of Organizational Actions Affecting Basis of Securities

► See separate instructions.

Internal Revenue Service				- See separate instructions	5,			
Part I Reporting	lssuer				,			
1 issuer's name						2 Issuer's employer identification number (EIN)		
NAVIOS MARITIME PARTI	NERS L.P.					75-3257362		
3 Name of contact for ad		4 Tele	phon	No. of contact		5 Email address of contact		
STRATOS DESYPRIS	•			+30-210-4595000	•	SDESYPRIS@NAVIOS.COM		
6 Number and street (or F	P.O. box if mail is not	t delivere	d to s		· · · · · · · · · · · · · · · · · · ·	7 City, town, or post office, state, and Zip code of contact		
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						ck of form for additional questions.		
						inst which shareholders' ownership is measured for		
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Part		Organizational Action (continued)	
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17	List th	e applicable internal Revenue Code section(s) and subsection(s) upon which the tax treatment is based	► IRC §§301(c) AND 316(a).
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18 (יחה מרי	y resulting loss be recognized? ► THE REPORTED ORGANIZATIONAL ACTION SHOULD NOT RE	PULT IN DECOCNITION OF A
		OSS TO ANY UNITHOLDER. UNITHOLDERS SHOULD CONSULT THEIR TAX ADVISORS TO DETE	
INE K	CPUK	TED ORGANIZATIONAL ACTIONS WITH RESPECT TO THEIR INDIVIDUAL FACTS AND CIRCUMS	TANCES.
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		CIRCUMSTANCES.	
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		r penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements,	
<u></u>	Dellei	it is true, correct, and complete. Declaration of preparer (other than officer) is based on all information of which preprint	arer has any knowledge.
Sign		$\sim \times \times 1/1 / 1/1 $ s1.	0/10
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	Print	/our name ► EFSTRATIOS DESYPRIS / Title ► CHIEF FII	VANCIAL OFFICER
امام		Print/Type preparer's name Preparer's significative Date	Check If PTIN
Paid		JOHN EVANS (1 - 2/4//3	self-employed P00654384
repa		Firm's name MARKS PANETH & SHRON LLP	Firm's EIN ➤ 11-3518842
Jse C	עומי	Firm's address > 685 THIRD AVENUE, NEW/YORK, NY 10017	Phone no. 212.503.8800
Send En	rmi on	37 (including accompanying statements) to: Department of the Treasury, Internal Revenue Service, Ogo	
Jone PC	111108	or (mondaing accompanying statements) to: Department of the freasory, internal Revenue Service, Ogo	101, UT 044UT-0034

Form 8937 (Rev. 12-2011)