

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

▶ See separate instructions.

**Part I Reporting Issuer**

1 Issuer's name  NAVIOS MARITIME MIDSTREAM PARTNERS L.P.		2 Issuer's employer identification number (EIN)  98-1201616	
3 Name of contact for additional information  ERIFILI TSIRONI	4 Telephone No. of contact  +30-210-4595000	5 Email address of contact  ETSIRONI@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  DECEMBER 13, 2018		9 Classification and description  COMMON UNITS	
10 CUSIP number  Y62134104	11 Serial number(s)	12 Ticker symbol  NAP	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 ▶ ON OCTOBER 7, 2018, NAVIOS MARITIME MIDSTREAM PARTNERS L.P. (THE "COMPANY") AND NAVIOS MARITIME ACQUISITION CORPORATION (THE "PARENT") ENTERED INTO AN AGREEMENT AND PLAN OF MERGER (THE "MERGER AGREEMENT"). PURSUANT TO THE MERGER AGREEMENT, PARENT FORMED NMA SUB LLC (THE "MERGER SUB"). ON DECEMBER 13, 2018, THE MERGER SUB MERGED WITH AND INTO THE COMPANY, WITH THE COMPANY SURVIVING (THE "MERGER"). PURSUANT TO THE MERGER AGREEMENT, EACH ISSUED AND OUTSTANDING PUBLICLY-HELD COMMON UNIT OF THE COMPANY WAS CONVERTED INTO FORTY-TWO HUNDREDTHS (0.42) OF A NEWLY ISSUED SHARE OF THE PARENT'S COMMON STOCK. NO FRACTIONAL SHARES OF THE PARENT'S COMMON STOCK WERE ISSUED IN THE MERGER. EACH HOLDER OF THE COMPANY'S PUBLICLY-HELD COMMON UNITS WHO WOULD OTHERWISE HAVE BEEN ENTITLED TO RECEIVE A FRACTIONAL SHARE OF HALF A SHARE OR MORE OF THE PARENT'S COMMON STOCK RECEIVED, IN LIEU OF SUCH FRACTIONAL SHARE, A FULL SHARE OF THE PARENT'S COMMON STOCK. EACH HOLDER OF THE COMPANY'S PUBLICLY-HELD UNITS WHO WOULD OTHERWISE HAVE BEEN ENTITLED TO RECEIVE LESS THAN HALF OF A FRACTIONAL SHARE OF THE PARENT'S COMMON STOCK RECEIVED NO CONSIDERATION FOR SUCH FRACTIONAL SHARE, WHICH WAS FORFEITED.

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 MERGER IS INTENDED TO QUALIFY FOR NON-RECOGNITION OF GAIN OR LOSS UNDER SECTION 354 OF THE INTERNAL REVENUE CODE. THE AGGREGATE TAX BASIS OF THE PARENT'S COMMON STOCK RECEIVED IN THE MERGER BY A COMMON UNITHOLDER OF THE COMPANY SHOULD BE THE SAME AS THE AGGREGATE TAX BASIS OF THE COMPANY'S UNITS SURRENDERED IN EXCHANGE THEREFOR AND SHOULD BE ALLOCATED PRO RATA AMONG THE SHARES OF THE PARENT'S COMMON STOCK RECEIVED SO THAT EACH SHARE OF THE PARENT'S COMMON STOCK RECEIVED IN THE MERGER SHOULD HAVE AN IDENTICAL, AVERAGED BASIS. UNITHOLDERS' TAX BASIS OF THE SURRENDERED COMMON UNITS OF THE COMPANY IS NOW ZERO.

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 ▶ REFER TO THE INFORMATION PROVIDED IN ITEMS 14 AND 15 ABOVE. NO FRACTIONAL SHARES WERE ISSUED, AND NO CASH IN LIEU THEREOF WAS PAID, TO HOLDERS OF THE COMPANY'S COMMON UNITS IN THE MERGER. THUS, A HOLDER OF THE COMPANY'S PUBLICLY-HELD COMMON UNITS HAS NO REMAINING TAX BASIS IN SUCH COMMON UNITS. INSTEAD, SUCH UNITHOLDER'S AGGREGATE TAX BASIS IN SUCH COMMON UNITS HAS BEEN TRANSFERRED TO THE SHARES OF THE PARENT'S COMMON STOCK ISSUED IN THE MERGER AND SHOULD BE ALLOCATED PRO RATA TO SUCH SHARES RECEIVED SO THAT EACH SHARE OF THE PARENT'S COMMON STOCK RECEIVED IN THE MERGER SHOULD HAVE AN IDENTICAL, AVERAGED BASIS. FOR EXAMPLE, IF A UNITHOLDER OWNED 1,000 OF THE COMPANY'S PUBLICLY-HELD COMMON UNITS IMMEDIATELY BEFORE THE MERGER, SUCH PERSON RECEIVED 420 SHARES OF THE PARENT'S COMMON STOCK IN EXCHANGE FOR THE COMPANY'S UNITS. IF THE HOLDER'S TAX BASIS IN SUCH UNITS TOTALED \$2,100, THE AGGREGATE TAX BASIS IN THE SHARES RECEIVED IN THE MERGER IS \$2,100 AND THE TAX BASIS IN EACH SUCH SHARE IS \$5. THE REMAINING TAX BASIS IN THE UNITS SURRENDERED IN THE MERGER IS ZERO.

**Part II Organizational Action** (continued)

17 List the applicable Internal Revenue Code section(s) and subsection(s) upon which the tax treatment is based ► THE TAX TREATMENT OF THE COMPANY'S MERGER IS DETERMINED PURSUANT TO I.R.C. SECTIONS 368(a) AND 354(a). THE ADJUSTMENT TO UNITHOLDERS' TAX BASIS IN SHARES OF THE PARENT'S COMMON STOCK RECEIVED IN THE MERGER IS DETERMINED PURSUANT TO I.R.C. SECTION 358. UNITHOLDERS SHOULD CONSULT THEIR OWN TAX ADVISORS WITH RESPECT TO THEIR INDIVIDUAL TAX CONSEQUENCES OF THE MERGER.

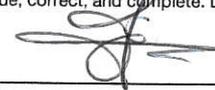
18 Can any resulting loss be recognized? ► BECAUSE THERE WAS NO PAYMENT OF CASH, INCLUDING CASH IN LIEU OF FRACTIONAL SHARES, HOLDERS OF THE COMPANY'S PUBLICLY-HELD COMMON UNITS THAT RECEIVED SHARES OF THE PARENT'S COMMON STOCK SHOULD NOT RECOGNIZE A TAX LOSS IN THIS MERGER.

19 Provide any other information necessary to implement the adjustment, such as the reportable tax year ► THE REPORTABLE TAX YEAR IS THE UNITHOLDER'S TAX YEAR THAT INCLUDES THE DATE OF THE MERGER. FOR CALENDAR YEAR TAXPAYERS, THE REPORTABLE TAX YEAR IS 2018. IN GENERAL, HOLDERS OF THE COMPANY'S COMMON UNITS DO NOT NEED TO REPORT THE MERGER ON THEIR U.S. INCOME TAX RETURNS. THE BASIS ADJUSTMENT DISCUSSED HEREIN IS GENERALLY RELEVANT IN THE TAXABLE YEAR IN WHICH THE UNITHOLDER (OR ANY PERSON HOLDING THE SHARES OF THE PARENT'S COMMON STOCK RECEIVED IN THE MERGER WITH A SUBSTITUTED OR TRANSFERRED BASIS) DISPOSES OF SUCH SHARES IN A TAXABLE TRANSACTION.

THE INFORMATION SET FORTH IN THIS FORM 8937 DOES NOT CONSTITUTE TAX ADVICE, DOES NOT TAKE INTO ACCOUNT ANY UNITHOLDER'S SPECIFIC FACTS AND CIRCUMSTANCES, AND DOES NOT PURPORT TO BE A COMPLETE SUMMARY OF THE TAX CONSEQUENCES OF THE MERGER TO ANY UNITHOLDER. EACH UNITHOLDER SHOULD CONSULT SUCH UNITHOLDER'S OWN TAX ADVISOR WITH RESPECT TO THE TAX CONSEQUENCES OF THE MERGER TO SUCH UNITHOLDER.

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

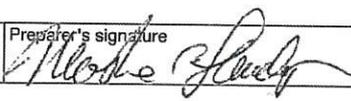
Signature ► 

Date ► 12/19/2018

Print your name ► ERIFILI TSIRONI

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		12/18/2018		P00443857
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Firm's address ► 685 THIRD AVENUE, NEW YORK, NY 10017			Phone no.	212.503.8800