

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

▶ See separate instructions.

**Part I Reporting Issuer**

1 Issuer's name <b>NAVIOS MARITIME PARTNERS L.P.</b>		2 Issuer's employer identification number (EIN) <b>75-3257362</b>	
3 Name of contact for additional information <b>STRATOS DESYPRIS</b>	4 Telephone No. of contact <b>+30-210-4595000</b>	5 Email address of contact <b>SDESYPRIS@NAVIOS.COM</b>	
6 Number and street (or P.O. box if mail is not delivered to street address) of contact <b>7 AVENUE DE GRANDE BRETAGNE, OFFICE 11B2</b>		7 City, town, or post office, state, and Zip code of contact <b>MONTE CARLO, MC 98000 MONACO</b>	
8 Date of action <b>02/14/2013</b>	9 Classification and description <b>COMMON UNITS</b>		
10 CUSIP number <b>Y62267102</b>	11 Serial number(s)	12 Ticker symbol <b>NMM</b>	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, 2013. A PORTION OF THESE DISTRIBUTIONS IS TREATED AS NON-DIVIDEND DISTRIBUTIONS. THIS FORM RELATES TO DISTRIBUTIONS PAID ON FEBRUARY 14, 2013.**

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 63.79% OF THE TOTAL DISTRIBUTIONS RECEIVED DURING 2013. COMMON UNITHOLDERS WHO RECEIVED THE FEBRUARY 14, 2013, DISTRIBUTION MUST REDUCE THE BASIS IN THEIR UNITS BY \$0.282271 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, 2012. THE ISSUER'S EARNINGS AND PROFITS ALLOCABLE TO COMMON UNITS FOR THE YEAR ENDED DECEMBER 31, 2013, TOTALED 36.21% 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 63.79% OF 2013 DISTRIBUTIONS RECEIVED.**

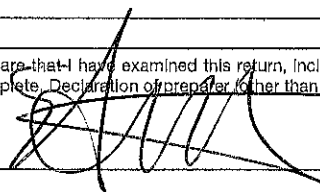
**Part II Organizational Action** (continued)

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).

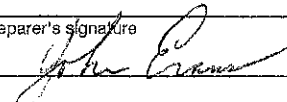
18 Can any resulting loss be recognized? ▶ THE REPORTED ORGANIZATIONAL ACTION SHOULD NOT RESULT IN RECOGNITION OF A TAXABLE LOSS TO ANY UNITHOLDER. UNITHOLDERS SHOULD CONSULT THEIR TAX ADVISORS TO DETERMINE THE TAX IMPACT OF THE REPORTED ORGANIZATIONAL ACTIONS WITH RESPECT TO THEIR INDIVIDUAL FACTS AND 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 (I.E. 2013) 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 ▶ 2/25/14

Print your name ▶ EFSTRATIOS DESYPRIS Title ▶ CHIEF FINANCIAL OFFICER

<b>Paid Preparer Use Only</b>	Print/Type preparer's name	Preparer's signature	Date	Check <input type="checkbox"/> If self-employed	PTIN
	<u>JOHN EVANS</u>		<u>2/25/14</u>		<u>P00654384</u>
	Firm's name ▶ <u>MARKS PANETH LLP</u>	Firm's EIN ▶ <u>11-3518842</u>		Phone no. <u>212.503.8800</u>	
	Firm's address ▶ <u>685 THIRD AVENUE, NEW YORK, NY 10017</u>				

## Report of Organizational Actions Affecting Basis of Securities

▶ See separate instructions.

**Part I Reporting Issuer**

1 Issuer's name <b>NAVIOS MARITIME PARTNERS L.P.</b>		2 Issuer's employer identification number (EIN) <b>75-3257362</b>	
3 Name of contact for additional information <b>STRATOS DESYPRIS</b>	4 Telephone No. of contact <b>+30-210-4595000</b>	5 Email address of contact <b>SDESYPRIS@NAVIOS.COM</b>	
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8 Date of action <b>05/14/2013</b>		9 Classification and description <b>COMMON UNITS</b>	
10 CUSIP number <b>Y62267102</b>	11 Serial number(s)	12 Ticker symbol <b>NMM</b>	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, 2013. A PORTION OF THESE DISTRIBUTIONS IS TREATED AS NON-DIVIDEND DISTRIBUTIONS. THIS FORM RELATES TO DISTRIBUTIONS PAID ON MAY 14, 2013.**

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 63.79% OF THE TOTAL DISTRIBUTIONS RECEIVED DURING 2013. COMMON UNITHOLDERS WHO RECEIVED THE MAY 14, 2013, DISTRIBUTION MUST REDUCE THE BASIS IN THEIR UNITS BY \$0.282271 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, 2012. THE ISSUER'S EARNINGS AND PROFITS ALLOCABLE TO COMMON UNITS FOR THE YEAR ENDED DECEMBER 31, 2013, TOTALED 36.21% 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 63.79% OF 2013 DISTRIBUTIONS RECEIVED.**

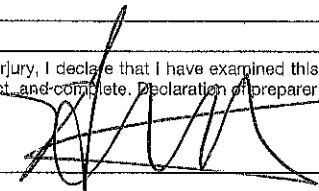
**Part II Organizational Action** (continued)

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).

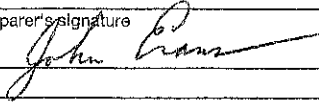
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19 Provide any other information necessary to implement the adjustment, such as the reportable tax year ▶ THE ISSUER DETERMINES ITS EARNINGS AND PROFITS FOR EACH CALENDAR YEAR. BASIS ADJUSTMENTS ARE EFFECTIVE IN THE UNITHOLDER'S TAX YEAR (I.E. 2013) 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 ▶ 2/25/14

Print your name ▶ EFSTRATIOS DESYPRIS Title ▶ CHIEF FINANCIAL OFFICER

<b>Paid Preparer Use Only</b>	Print/Type preparer's name	Preparer's signature	Date	Check <input type="checkbox"/> if self-employed	PTIN
	<u>JOHN EVANS</u>		<u>2/25/14</u>		<u>P00654384</u>
	Firm's name ▶ <u>MARKS PANETH LLP</u>	Firm's EIN ▶ <u>11-3518842</u>		Phone no. <u>212.503.8800</u>	
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8 Date of action <b>08/13/2013</b>		9 Classification and description <b>COMMON UNITS</b>	
10 CUSIP number <b>Y62267102</b>	11 Serial number(s)	12 Ticker symbol <b>NMM</b>	13 Account number(s)

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

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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 COMMON UNITS MUST BE REDUCED BY 63.79% OF THE TOTAL DISTRIBUTIONS RECEIVED DURING 2013. COMMON UNITHOLDERS WHO RECEIVED THE AUGUST 13, 2013, DISTRIBUTION MUST REDUCE THE BASIS IN THEIR UNITS BY \$0.282271 PER UNIT.**

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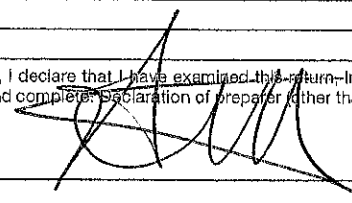
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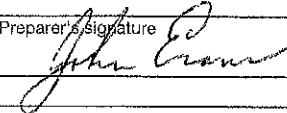
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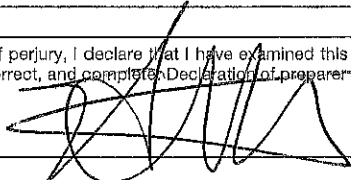
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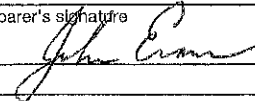
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