Form **8937**

(December 2011)
Department of the Treasury
Internal Revenue Service

Report of Organizational Actions Affecting Basis of Securities

► See separate instructions.

Part I Reporting	lssuer			
1 Issuer's name			77 (1974) (1974) (1974)	2 Issuer's employer identification number (EIN)
NAVIOS MARITIME PARTI				75-3257362
3_Name of contact for add	ditional Information	_4 Telephon	e No. of contact	5 Email address of contact
PTD ATOS DEGUNDO				
STRATOS DESYPRIS 6 Number and street (or F	O box if mail is not	delivered to s	+30-210-4595000	SDESYPRIS@NAVIOS.COM 7 City, town, or post office, state, and Zip code of contact
Trainbor and on our (or)	10. 00X II EHGII IO HOL	adiiyorda to e	street address/ or bornact	1 Oity, town, or post office, state, and zip code of contact
7 AVENUE DE GRANDE BI	RETAGNE, OFFICE	11B2		MONTE CARLO, MC 98000 MONACO
8 Date of action			ification and description	Month 2 of Management of the Control
02/14/2013		соммо		
10 CUSIP number	11 Serial number(s	3)	12 Ticker symbol	13 Account number(s)
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Y62267102 Part II Organization	nal Action Attac	h additional	NMM etatements if peeded. See	back of form for additional questions.
				against which shareholders' ownership is measured for
				MMON UNITHOLDERS DURING THE CALENDAR YEAR
				NON-DIVIDEND DISTRIBUTIONS. THIS FORM
RELATES TO DISTRIBUTION				
				
				
				,
15 Describe the quantitat	tive effect of the orga	nizational act	on on the basis of the security	y in the hands of a U.S. taxpayer as an adjustment per
				REDUCED BY 63,79% OF THE TOTAL
				THE FEBRUARY 14, 2013, DISTRIBUTION MUST
REDUCE THE BASIS IN TH	IEIR UNITS BY \$0.28	82271 PER U	NIT.	
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			Market Control of the	
16 Describe the calculation	on of the change in b	as s and the	data that supports the calculat	tion, such as the market values of securities and the
valuation dates ► THI	E ISSUER HAD NO A	CCUMULAT	ED EARNINGS AND PROFIT	S AS OF DECEMBER 31, 2012. THE ISSUER'S
				ECEMBER 31, 2013, TOTALED 36.21% OF
DISTRIBUTIONS MADE TO	HOLDERS OF CON	MON UNITS	FOR THE YEAR THEN END	ED. ACCORDINGLY, HOLDERS OF THE ISSUER'S
	EDUCE THE BASIS I	N THEIR CO	MMON UNITS BY AN AMOU	NT EQUAL TO 63,79% OF 2013 DISTRIBUTIONS
RECEIVED.				
				
				

	8937 (Rev. 12-2011) TII Organizational Action (continued)	Page
	Organizational Action (continued)	
17. Li	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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18 C	Can any resulting loss be recognized? ► THE REPORTED ORGANIZATIONAL ACTION SHOULD NOT RESULT IN	RECOGNITION OF A
	ABLE LOSS TO ANY UNITHOLDER. UNITHOLDERS SHOULD CONSULT THEIR TAX ADVISORS TO DETERMINE	
THE RE	REPORTED ORGANIZATIONAL ACTIONS WITH RESPECT TO THEIR INDIVIDUAL FACTS AND CIRCUMSTANCES	
		·
		
1 9 P	Provide any other information necessary to implement the adjustment, such as the reportable tax year ➤ THE ISSUER	DETERMINES ITS
	NINGS AND PROFITS FOR EACH CALENDAR YEAR. BASIS ADJUSTMENTS ARE EFFECTIVE IN THE UNITHOLD	
	<u>2013) WHICH INCLUDES THE DATE OF DISTRIBUTION TO WHICH THIS FORM RELATES. UNITHOLDERS SHOUL</u> ISORS TO DETERMINE THE TAX IMPACT OF THE REPORTED ORGANIZATIONAL ACTION WITH RESPECT TO TH	
	CIRCUMSTANCES.	TEIR INDIVIDUAL FACT
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	Under penalties of perjury, I declare that have examined this return, including accompanying schedules and statements, and to the belief, it is true, correct, and complete, Declaretion of preparer has a	ne best of my knowledge ar
Oim-	7	iny Knowledge.
Sign Here	N 1744 \ 219.	5/12
	Signature Date Date	<u> </u>
	Print your name ► EFSTRATIOS DESYPRIS Title ► CHIEF FINANCIA	L OFFICER
Doid	Propagation of the Propagation o	PTIN

Check [] If self-employed

Firm's EIN 🕨

P00654384

11-3518842

Paid

Preparer

Use Only

JOHN EVANS

Firm's name ► MARKS PANETH LLP

8937

(December 2011)
Department of the Treasury
Internal Revenue Service

Report of Organizational Actions Affecting Basis of Securities

► See separate instructions.

Parit Reporting Issuer		
1 Issuer's name		2 Issuer's employer identification number (EIN)
NAVIOS MARITIME PARTNERS L.P.		75-3257362
3 Name of contact for additional information	4 Telephone No. of contact	5 Email address of contact
STRATOS DESYPRIS	+30-210-4595000	SDESYPRIS@NAVIOS.COM
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
	,	- 5.37 to may or poor, of most creates, and 21p source of contact
7 AVENUE DE GRANDE BRETAGNE, OFFICE	11B2	MONTE CARLO, MC 98000 MONACO
8 Date of action	9 Classification and description	
05/14/2013	COMMON UNITS	
10 CUSIP number 11 Serial number		13 Account number(s)
	·	,
Y62267102	NMM	
Part II Organizational Action Attac	ch additional statements if needed. See	back of form for additional questions.
14 Describe the organizational action and, if a	applicable, the date of the action or the date	against which shareholders' ownership is measured for
the action ► THE ISSUER MADE QUAR	TERLY CASH DISTRIBUTIONS TO ITS CO	DMMON UNITHOLDERS DURING THE CALENDAR YEAR
ENDED DECEMBER 31, 2013. A PORTION OF	THESE DISTRIBUTIONS IS TREATED A	S NON-DIVIDEND DISTRIBUTIONS. THIS FORM
RELATES TO DISTRIBUTIONS PAID ON MAY	14, 2013.	

15 Describe the quantitative effect of the orga	of and and and an extension of the state of	
share or as a percentage of old basis >	unizational action on the basis of the securit	y in the hands of a U.S. taxpayer as an adjustment per
Share of as a percentage of old basis - 1	HE BASIS OF COMMON UNITS MUST BE	REDUCED BY 63.79% OF THE TOTAL
DISTRIBUTIONS RECEIVED DURING 2013. C	OMMON UNITHOLDERS WHO RECEIVED	THE MAY 14, 2013, DISTRIBUTION MUST
REDUCE THE BASIS IN THEIR UNITS BY \$0.2	82271 PER UNIT.	
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16 Describe the calculation of the change in b	asis and the data that supports the calculat	tion, such as the market values of securities and the
Valuation dates ► THE ISSUED HAD NO	ACCUMUS ATED EARNINGS AND DECEL	S AS OF DECEMBER 31, 2012. THE ISSUER'S
EADNINGS AND PROFITS ALLOCABLE TO C	OMMON UNITS FOR THE VEAR ENDER D	S AS OF DECEMBER 31, 2012. THE ISSUER'S
EARNINGS AND PROFITS ALLOCABLE TO CO	JIVIMON UNITS FOR THE YEAR ENDED D	DECEMBER 31, 2013, TOTALED 36,21% OF
		ED. ACCORDINGLY, HOLDERS OF THE ISSUER'S
	N THEIR COMMON UNITS BY AN AMOU	NT EQUAL TO 63.79% OF 2013 DISTRIBUTIONS
RECEIVED.		

Form 893	37 (Rev	v. 12-2011)	Page 2
Part I		Organizational Action (continued)	
17 Li	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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18 Ca	an anv	W resulting loss he recognized?	II T IN DECOCAUTION OF A
TAXABI	i i i i i i i i I i i i i i i i i i i i	y resulting loss be recognized? ► THE REPORTED ORGANIZATIONAL ACTION SHOULD NOT RESU DSS TO ANY UNITHOLDER. UNITHOLDERS SHOULD CONSULT THEIR TAX ADVISORS TO DETER	MINE THE TAY IMPACT OF
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19 Pr	ovide	any other information necessary to implement the adjustment, such as the reportable tax year ▶ THE IS	SUFP DETERMINES ITS
		AND PROFITS FOR EACH CALENDAR YEAR. BASIS ADJUSTMENTS ARE EFFECTIVE IN THE UNIT	
		HICH INCLUDES THE DATE OF DISTRIBUTION TO WHICH THIS FORM RELATES. UNITHOLDERS :	
		O DETERMINE THE TAX IMPACT OF THE REPORTED ORGANIZATIONAL ACTION WITH RESPECT	
		CIRCUMSTANCES.	

		1	· · · · · · · · · · · · · · · · · · ·
	Under	er penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, a	ind to the best of my knowledge and
	belief,	f, it is true, correct, and complete. Declaration of preparer (other than officer) is based on all information of which prepar	er has any knowledge.
Sign			Jack 1
Here	Signa	ature Date Date	2/25/14
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	Print		ANCIAL OFFICER
Paid			Check if PTIN self-employed Pnn654384
Prepa		Solut Zonio	
Use C	חוי		Firm's EIN ► 11-3518842 Phone no. 212.503.8800
Send Fo	orm 89	937 (including accompanying statements) to: Department of the Treasury, Internal Revenue Service, Ogde	

Form **8937**

(December 2011)
Department of the Treasury
Internal Revenue Service

Report of Organizational Actions Affecting Basis of Securities

► See separate instructions.

Part Reporting	Issuer			
1 Issuer's name				2 Issuer's employer identification number (EIN)
NAVIOS MARITIME PART	NERS L.P.			75-3257362
3 Name of contact for ad		4 Telephor	e No. of contact	5 Email address of contact
STRATOS DESYPRIS	501	1.0	+30-210-4595000	SDESYPRIS@NAVIOS.COM
6 Number and street (or l	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 B	DETACNE OFFICE	1100		MONTE OARLO MO COCCOMONA CO
8 Date of action	RETAGNE, OFFICE		sification and description	MONTE CARLO, MC 98000 MONACO
08/13/2013			N UNITS	
10 CUSIP number	11 Serial number(s)	12 Ticker symbol	13 Account number(s)
Y62267102 Part II Organizati	onal Action Attac	b odditiona	NMM	e back of form for additional questions.
14 Describe the organiza	ational action and If a	nnlicable the	date of the action or the date	e back of form for additional questions. e against which shareholders' ownership is measured for
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15 Describe the quantita	tive effect of the orga	nizational act	ion on the basis of the securit	ty in the hands of a U.S. taxpayer as an adjustment per
share or as a percent	age of old basis ► TH	IE BASIS OF	COMMON UNITS MUST BE	REDUCED BY 63.79% OF THE TOTAL
DISTRIBUTIONS RECEIVE	D DURING 2013, CO	ил иоммс	THOLDERS WHO RECEIVED	THE AUGUST 13, 2013, DISTRIBUTION MUST
REDUCE THE BASIS IN THE	HEIR UNITS BY \$0.2	82271 PER L	JNIT.	
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				DECEMBER 31, 2013, TOTALED 36,21% OF DECEMBER 31, 2013, TOTALED 36,21% OF DECEMBER 31, 2013, TOTALED 36,21% OF
				NT EQUAL TO 63.79% OF 2013 DISTRIBUTIONS
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		ev. 12-2011)				Page 2
Part		Organizational Action (continued)				
17 L	ist the	e applicable Internal Revenue Code section(s) and subsection(s) upon wi	ich the tax trea	atment is based I	► IRC §§301(c) AND 3	116(a).
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	Unde	er penalties of perjury, I declare that I have examined this return-including accom	nanving schedule	es and statements	and to the best of my know	ledge and
	belle	of, It is true, correct, and complete: Declaration of preparer (other than officer) is bas	ed on all informa	tion of which prepa	rer has any knowledge.	euge and
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Paid	T CHURT	Print/Type preparer's name Preparer's signature		tie ► CHIEF FI P Date / /	Chack T # PTIN	
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Use (Firm's name MARKS PANETH LLP			Firm's EIN ► 11-351	
Send F	orm of	Firm's address ► 685 THIRD AVENUE, NEW YORK, NY 10017 937 (including accompanying statements) to: Department of the Treasury	Internal Design	nuo Orondo : O	Phone no. 212,503,	8800
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Form 8937 (Rev. 12-2011)

Form **8937**

(December 2011) Department of the Treasury Internal Revenue Service

Report of Organizational Actions Affecting Basis of Securities

► See separate instructions.

Part I Reporting Issuer		
1 Issuer's name		2 Issuer's employer identification number (Ell
NAVIOS MARITIME PARTNERS L.P.		
3 Name of contact for additional information	4 Telephone No. of contact	75-3257362
• Name of contact for additional information	5 Email address of contact	
STRATOS DESYPRIS	+30-210-4595000	SDESYPRIS@NAVIOS.COM
6 Number and street (or P.O. box if mail is not	delivered to street address) of contac	7 City, town, or post office, state, and Zip code of cont
7 AVENUE DE ODANDE DDETA QUE OFFICE	4470	
7 AVENUE DE GRANDE BRETAGNE, OFFICE 8 Date of action	9 Classification and description	MONTE CARLO, MC 98000 MONACO
11/13/2013	COMMON UNITS	
10 CUSIP number 11 Serial number	s) 12 Ticker symbol	13 Account number(s)
Y62267102 Part II Organizational Action Attac	NMM	1 Coo book of form for additional avantiana
14 Describe the organizational action and, if a	ennicable, the date of the action or the	d. See back of form for additional questions. e date against which shareholders' ownership is measured for
the action > THE ISSUED MADE ON AD	TEDI V CASH DISTRIBUTIONS TO I	TS COMMON UNITHOLDERS DURING THE CALENDAR YEAR
ENDED DECEMBER 31, 2013. A PORTION OF	THESE DISTRIBUTIONS IS TREAT	ED AS NON-DIVIDEND DISTRIBUTIONS. THIS FORM
RELATES TO DISTRIBUTIONS PAID ON NOV		ED TO TOTAL DIOTAL DIOT

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15 Describe the quantitative effect of the orda	enizational action on the basic of the a	security in the hands of a U.S. taxpayer as an adjustment per
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		I ENDED. ACCORDINGLY, HOLDERS OF THE ISSUER'S MOUNT EQUAL TO 63.79% OF 2013 DISTRIBUTIONS
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For Paperwork Reduction Act Notice, see the	separate Instructions.	Cat. No. 37752P Form 8937 (12-20

Part I		Organizational Action (continue	ea)					
17 Lis	st the a	applicable Internal Revenue Code sect	ion(s) and sub	section(s) upon wh	ich the tax tr	eatment is based ▶	- <u>IRC §§301(c</u>	e) AND 316(a).

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18 Ca	an any	resulting loss be recognized? ► THE	REPORTED	ORGANIZATIONA	L ACTION S	HOULD NOT RES	ULT IN RECOGI	NITION OF A
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	Under	nepatties of perjury. I declare that I have a	Amined this re	sturn, including accom	panying sched	fules and statements.	and to the best of	mv knowledge and
	belief,	penalties of perjury, I declare that I have a it is true, correct, and complete Declaration	not preparer (o	ther than officer) is ba	sed on all infor	mation of which prepa	arer has any knowle	edge.
Sign			/ / \				ماراه	Λ
Here	Signa	ture •	\angle	······································		Date ►	x 25 (1	4
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	Print	our name ► EFSTRATIOS DESYPRIS Print/Type preparer's name	Preparer's	signature		Title ► CHIEF FII	NANCIAL OFFIC	CERTIN
Paid		JOHN EVANS	/ / /	Il Cram		2/2/14	Check if self-employed	P00654384
Prepa Use C		Firm's name ► MARKS PANETH L	LP /	propose Crown	-	10-10-0/11	Firm's EIN ▶	11-3518842
USE C	וויע	Firm's address ► 685 THIRD AVENU		K, NY 10017			Phone no.	212,503,8800
Send Fo	orm 89	37 (including accompanying statemer	ts) to: Departr	nent of the Treasur	y, internal Re	venue Service, Oge	den, UT 84201-0	054

Page 2

Form 8937 (Rev. 12-2011)