

**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 (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	
7 AVENUE DE GRANDE BRETAGNE, OFFICE 11B2		MONTE CARLO, MC 98000 MONACO	
8 Date of action		9 Classification and description	
02/14/2014		COMMON UNITS	
10 CUSIP number	11 Serial number(s)	12 Ticker symbol	13 Account number(s)
Y62267102		NMM	

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, 2014. A PORTION OF THESE DISTRIBUTIONS IS TREATED AS NON-DIVIDEND DISTRIBUTIONS. THIS FORM RELATES TO DISTRIBUTIONS PAID ON FEBRUARY 14, 2014.

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 60.54% OF THE TOTAL DISTRIBUTIONS RECEIVED DURING 2014. COMMON UNITHOLDERS WHO RECEIVED THE FEBRUARY 14, 2014, DISTRIBUTION MUST REDUCE THE BASIS IN THEIR UNITS BY \$0.267890 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, 2013. THE ISSUER'S EARNINGS AND PROFITS ALLOCABLE TO COMMON UNITS FOR THE YEAR ENDED DECEMBER 31, 2014, TOTALED 39.46% 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 60.54% OF 2014 DISTRIBUTIONS RECEIVED.

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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 60.54% OF THE TOTAL DISTRIBUTIONS RECEIVED DURING 2014. COMMON UNITHOLDERS WHO RECEIVED THE MAY 13, 2014, DISTRIBUTION MUST REDUCE THE BASIS IN THEIR UNITS BY \$0.267890 PER UNIT.

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Part II Organizational Action (continued)

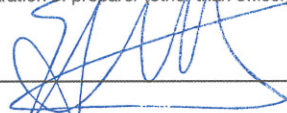
17 List the applicable Internal Revenue Code section(s) and subsection(s) upon which the tax treatment is based ▶ IRC §§301(c) AND 316(a).

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. 2014) 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.

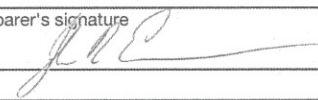
Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge.

Sign Here

Signature ▶  Date ▶ 03/03/2015

Print your name ▶ EFSTRATIOS DESYPRIS Title ▶ CHIEF FINANCIAL OFFICER

Paid Preparer Use Only

Print/Type preparer's name <u>JOHN EVANS</u>	Preparer's signature 	Date <u>3/3/2015</u>	Check <input type="checkbox"/> if self-employed	PTIN <u>P00654384</u>
Firm's name ▶ <u>MARKS PANETH 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>	

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

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8 Date of action		9 Classification and description	
08/13/2014		COMMON UNITS	
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Y62267102		NMM	

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, 2014. A PORTION OF THESE DISTRIBUTIONS IS TREATED AS NON-DIVIDEND DISTRIBUTIONS. THIS FORM RELATES TO DISTRIBUTIONS PAID ON AUGUST 13, 2014.

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 60.54% OF THE TOTAL DISTRIBUTIONS RECEIVED DURING 2014. COMMON UNITHOLDERS WHO RECEIVED THE AUGUST 13, 2014, DISTRIBUTION MUST REDUCE THE BASIS IN THEIR UNITS BY \$0.267890 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, 2013. THE ISSUER'S EARNINGS AND PROFITS ALLOCABLE TO COMMON UNITS FOR THE YEAR ENDED DECEMBER 31, 2014, TOTALED 39.46% 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 60.54% OF 2014 DISTRIBUTIONS RECEIVED.

Part II Organizational Action (continued)

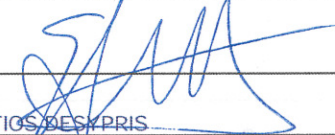
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18 Can any resulting loss be recognized? ▶ THE REPORTED ORGANIZATIONAL ACTION SHOULD NOT RESULT IN RECOGNITION OF A TAXABLE LOSS TO ANY UNITHOLDER. UNITHOLDERS SHOULD CONSULT THEIR TAX ADVISORS TO DETERMINE THE TAX IMPACT OF THE REPORTED ORGANIZATIONAL ACTIONS WITH RESPECT TO THEIR INDIVIDUAL FACTS AND CIRCUMSTANCES.

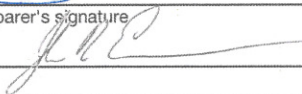
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Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than officer) is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

Sign Here

Signature ▶  Date ▶ 03/03/2015
Print your name ▶ EFSTRATIOS DESYPRIS Title ▶ CHIEF FINANCIAL OFFICER

Paid Preparer Use Only

Print/Type preparer's name <u>JOHN EVANS</u>	Preparer's signature 	Date <u>3/3/2015</u>	Check <input type="checkbox"/> if self-employed	PTIN <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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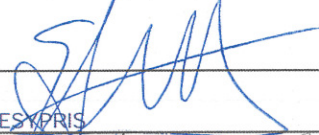
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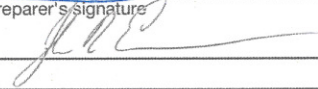
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