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 (EIN)
NAVIOS MARITIME PART	NERS I P			75-3257362
3 Name of contact for ac		4 Telephor	ne No. of contact	5 Email address of contact
STRATOS DESYPRIS			+30-210-4595000	SDESYPRIS@NAVIOS.COM
	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
O Namber and street (or	1.0.000 11 111011 13 1101	dollyorda to	or dor address, or serial	orly, corris, or post office, card, and any could be contact
7 AVENUE DE GRANDE E	BRETAGNE, OFFICE	11B2		MONTE CARLO, MC 98000 MONACO
8 Date of action		9 Clas	sification and description	
02/14/2014	T		ON UNITS	
10 CUSIP number	11 Serial number((S)	12 Ticker symbol	13 Account number(s)
V62267102			NINANA	
Y62267102 Part II Organizati	ional Action Attac	ch additiona	NMM I statements if needed. Se	e back of form for additional questions.
		******************************		e against which shareholders' ownership is measured for
•				OMMON UNITHOLDERS DURING THE CALENDAR YEAR
***************************************		***************************************		S NON-DIVIDEND DISTRIBUTIONS. THIS FORM
RELATES TO DISTRIBUT	····	······		

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				ty in the hands of a U.S. taxpayer as an adjustment per
			·//	REDUCED BY 60.54% OF THE TOTAL
	***************************************		······································	D THE FEBRUARY 14, 2014, DISTRIBUTION MUST
REDUCE THE BASIS IN T	HEIR UNITS BY \$0.2	6/890 PER (JNII.	
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16 Describe the calculat	tion of the change in b	pasis and the	data that supports the calcula	ation, such as the market values of securities and the
				TS AS OF DECEMBER 31, 2013. THE ISSUER'S
				DECEMBER 31, 2014, TOTALED 39.46% OF
	***************************************			DED. ACCORDINGLY, HOLDERS OF THE ISSUER'S
		······	······································	NT EQUAL TO 60.54% OF 2014 DISTRIBUTIONS
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Form 89	37 (Rev	. 12-2011)					Page
Part	11	Organizational Action (continued)					
17 L	ist the	applicable Internal Revenue Code section(s) and subsection(s) upon which the tax tro	eatment i	is based I	▶ <u>IRC</u>	§§301(c	c) AND 316(a).

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18 C	an any	resulting loss be recognized? ► THE REPORTED ORGANIZATIONAL ACTION S	HOULD	NOT RES	ULT IN I	RECOGN	NITION OF A
		SS TO ANY UNITHOLDER. UNITHOLDERS SHOULD CONSULT THEIR TAX ADV					
THE RE	PORT	ED ORGANIZATIONAL ACTIONS WITH RESPECT TO THEIR INDIVIDUAL FACTS	S AND C	IRCUMS	TANCES		

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19 P	rovide	any other information necessary to implement the adjustment, such as the reportable	e tax yea	r ▶ THE I	SSUER	DETERN	MINES ITS
		ND PROFITS FOR EACH CALENDAR YEAR. BASIS ADJUSTMENTS ARE EFFEC					
		IICH INCLUDES THE DATE OF DISTRIBUTION TO WHICH THIS FORM RELATES					
ADVISO	ORS T	D DETERMINE THE TAX IMPACT OF THE REPORTED ORGANIZATIONAL ACTIO	N WITH	RESPEC	T TO TH	EIR IND	IVIDUAL FACTS
AND CI	IRCUN	STANCES.					
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	Unde	penalties of perjury, I declare that I have examined this return, including accompanying schedulit is true, correct, and complete. Declaration of preparer (other than officer) is based on all inform	ules and si nation of w	tatements, vhich prepa	and to the arer has ar	e best of a ny knowle	my knowledge and dge.
Sign					1 1		
Here	Signa	tura D	Date ▶	03	b31	9019	5
	Oigrid				191		
	Print	/our name ► EFSTRATIOS DESYPRES	Title ▶ (CHIEF FII	VANCIAL	OFFIC	ER
Paid		Print/Type preparer's name Preparer's signature	Date		Check [if PT	IN
Prepa	arer	JOHN EVANS JULI	3/3/2	2015	self-emp	loyed	P00654384
Use (Firm's name ► MARKS PANETH LLP			Firm's El		11-3518842
0 15	-	Firm's address ► 685 THIRD AVENUE, NEW YORK, NY 10017	(00) 0	nina O	Phone no). 2	212.503.8800

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

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 (EIN)		
NAVIOS MARITIME PART	MEDS I D			75-3257362		
3 Name of contact for ac		4 Telephor	ne No. of contact	5 Email address of contact		
STRATOS DESYPRIS		L	+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 E	DETACNE OFFICE	11B2		MONTE CARLO, MC 98000 MONACO		
8 Date of action	RETAGNE, OTTICE	***************************************	sification and description	MONTE CAREO, MO 30000 MONACO		
05/13/2014	_		ON UNITS			
10 CUSIP number	11 Serial number	(s)	12 Ticker symbol	13 Account number(s)		
VC22C7102			NMM			
Y62267102 Part II Organizati	onal Action Attac	ch additiona		e back of form for additional questions.		
	~~~~	***************************************		against which shareholders' ownership is measured for		
_				DMMON UNITHOLDERS DURING THE CALENDAR YEAR		
ENDED DECEMBER 31, 2	014. A PORTION OF	THESE DIS	TRIBUTIONS IS TREATED AS	S NON-DIVIDEND DISTRIBUTIONS. THIS FORM		
RELATES TO DISTRIBUT	ONS PAID ON MAY	13, 2014.				
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15 Describe the quantita	tive effect of the eres	anizational ac	tion on the basis of the security	y in the hands of a U.S. taxpayer as an adjustment per		
				REDUCED BY 60.54% OF THE TOTAL		
			······································	THE MAY 13, 2014, DISTRIBUTION MUST		
REDUCE THE BASIS IN T	<u> </u>			THE WAY TO, EOTH, DIOTALOGICAL WOOD		
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40 December the selected			data that a canada tha anlaulat	tion and a standard value of according and the		
				tion, such as the market values of securities and the		
				S AS OF DECEMBER 31, 2013. THE ISSUER'S		
	**************************************			DECEMBER 31, 2014, TOTALED 39.46% OF		
	<del>~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~</del>			ED. ACCORDINGLY, HOLDERS OF THE ISSUER'S NT EQUAL TO 60.54% OF 2014 DISTRIBUTIONS		
RECEIVED.	EDUCE THE BASIS	IN THEIR CO	WINON ONTS BY AN AMOUN	VI EQUAL TO 00.34% OF 2014 DISTRIBUTIONS		
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Part	11	<b>Organizational Action</b> (continu	ied)		
17 L	ist the	applicable Internal Revenue Code sec	tion(s) and subsection(s) upon which t	the tax treatment is based I	IRC §§301(c) AND 316(a).
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TAXAB	LE LC	resulting loss be recognized? ► TH DSS TO ANY UNITHOLDER. UNITHO FED ORGANIZATIONAL ACTIONS W	LDERS SHOULD CONSULT THEIR	TAX ADVISORS TO DETE	RMINE THE TAX IMPACT OF
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		any other information necessary to im ND PROFITS FOR EACH CALENDA		***************************************	
***************************************		HICH INCLUDES THE DATE OF DIST			
		O DETERMINE THE TAX IMPACT OF	THE REPORTED ORGANIZATIONA	L ACTION WITH RESPEC	T TO THEIR INDIVIDUAL FACTS
AND CI	IRCUM	ISTANCES.			
		r penalties of perjury, I declare that I have a title, it is true, correct, and complete. Declaration			
Sign Here	Signa	ature >	AATT	Date ▶	03 03 2015
	Dutor	LOUIS DOME - ELECTRATION DECVED		THAN CHIEF EN	NANCIAI OFFICED
D-!-!	Print	your name ► EFSTRATIOS DESYPRIS  Print/Type preparer's name	Preparer's signature	Title ► CHIEF FII	VANCIAL OFFICER Cheek D if PTIN
Paid	2202	JOHN EVANS	1112	3/3/2015	Check if FTIN P00654384
Prepa Use (		Firm's name ► MARKS PANETH L	LP /		Firm's EIN ▶ 11-3518842
J36 (	Jilly	Firm's address ► 685 THIRD AVENU			Phone no. 212.503.8800
Sand Fo	om 89	37 (including accompanying statemen	its) to: Department of the Treasury Int.	ernal Revenue Service, Ogo	den. UT 84201-0054

### Form **8937**(December 2011)

(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 (EIN)
NAVIOS MARITIME PARTNERS L.P.			75-3257362
3 Name of contact for additional informa	tion 4 Telephor	ne 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, OF		aifantian and description	MONTE CARLO, MC 98000 MONACO
8 Date of action		sification and description	
08/13/2014		ON UNITS	12 Account number(a)
10 CUSIP number 11 Serial nu	mber(s)	12 Ticker symbol	13 Account number(s)
Y62267102		NMM	
	Attach additiona		e back of form for additional questions.
			e against which shareholders' ownership is measured for
the action ▶ THE ISSUER MADE (	QUARTERLY CASI	H DISTRIBUTIONS TO ITS C	OMMON UNITHOLDERS DURING THE CALENDAR YEAR
			S NON-DIVIDEND DISTRIBUTIONS. THIS FORM
RELATES TO DISTRIBUTIONS PAID ON	AUGUST 13, 2014		
15 Describe the quantitative effect of th	e organizational ac	tion on the basis of the securi	ty in the hands of a U.S. taxpayer as an adjustment per
			REDUCED BY 60.54% OF THE TOTAL
			O THE AUGUST 13, 2014, DISTRIBUTION MUST
REDUCE THE BASIS IN THEIR UNITS BY		**************************************	
			ation, such as the market values of securities and the
valuation dates ► THE ISSUER HAD	NO ACCUMULAT	TED EARNINGS AND PROFIT	TS AS OF DECEMBER 31, 2013. THE ISSUER'S
EARNINGS AND PROFITS ALLOCABLE	TO COMMON UNI	TS FOR THE YEAR ENDED I	DECEMBER 31, 2014, TOTALED 39.46% OF
DISTRIBUTIONS MADE TO HOLDERS O	F COMMON UNITS	FOR THE YEAR THEN END	ED. ACCORDINGLY, HOLDERS OF THE ISSUER'S
COMMON UNITS MUST REDUCE THE B	ASIS IN THEIR CO	MMON UNITS BY AN AMOU	NT EQUAL TO 60.54% OF 2014 DISTRIBUTIONS
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Part	Organizational Action (continued)		***************************************	
<b>17</b> Li	st the applicable Internal Revenue Code section(s) and subsection(s) upon which the ta	ax treatment is based	► IRC §§301	I(c) AND 316(a).
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TAXAB	an any resulting loss be recognized? ► THE REPORTED ORGANIZATIONAL ACTION LESS TO ANY UNITHOLDER. UNITHOLDERS SHOULD CONSULT THEIR TAX	ADVISORS TO DETE	RMINE THE TA	
THE RE	PORTED ORGANIZATIONAL ACTIONS WITH RESPECT TO THEIR INDIVIDUAL FA	ACTS AND CIRCUMS	TANCES.	
			***************************************	
		, ,		
19 Pr	ovide any other information necessary to implement the adjustment, such as the repor	table tax vear ▶ THF	ISSUER DETE	RMINES ITS
	IGS AND PROFITS FOR EACH CALENDAR YEAR. BASIS ADJUSTMENTS ARE EF			
	4) WHICH INCLUDES THE DATE OF DISTRIBUTION TO WHICH THIS FORM RELA			
	RS TO DETERMINE THE TAX IMPACT OF THE REPORTED ORGANIZATIONAL AGRICUMSTANCES.	CTION WITH RESPEC	T TO THEIR IN	IDIVIDUAL FACTS
AND CI	COUMSTANCES.			
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	Under penalties of perjury, I declare that I have examined this return, including accompanying so belief, it is true, correct, and complete. Declaration of preparer (other than officer) is based on all i	chedules and statements, nformation of which prep	and to the best arer has any knov	of my knowledge and vledge.
Sign Here	Signature ▶	Date ►	03 03	2015
	Print your name ► EFSTRATIOS DEST PRIS	Title ► CHIEF FI	NANCIAL OFF	ICER
Paid	Print/Type preparer's name Preparer's signature	Date	7	PTIN
Prepa	JOHN EVANS	3/3/2015	self-employed	P00654384
Use C	Inly Firm's name MARKS PANETH LLP		Firm's EIN ▶	11-3518842
Cande	Firm's address • 685 THIRD AVENUE, NEW YORK, NY 10017	I Povonuo Sonico Oc	Phone no.	212.503.8800

### (December 2011) Department of the Treasury Internal Revenue Service

## Report of Organizational Actions Affecting Basis of Securities

► See separate instructions.

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7 AVENUE DE GRANDE BRETAGNE, OFFIC	F 11B2	MONTE CARLO, MC 98000 MONACO
8 Date of action	9 Classification and description	
11/10/2014	COMMON UNITS	10 Account number(c)
10 CUSIP number 11 Serial number	er(s) 12 Ticker symbol	13 Account number(s)
Y62267102	NMM	
Part II Organizational Action Att		ee back of form for additional questions.
14 Describe the organizational action and,	f applicable, the date of the action or the da	te against which shareholders' ownership is measured for
the action ► THE ISSUER MADE QUA	RTERLY CASH DISTRIBUTIONS TO ITS O	COMMON UNITHOLDERS DURING THE CALENDAR YEAR
ENDED DECEMBER 31, 2014. A PORTION (	OF THESE DISTRIBUTIONS IS TREATED A	AS NON-DIVIDEND DISTRIBUTIONS. THIS FORM
RELATES TO DISTRIBUTIONS PAID ON NO	VEMBER 10, 2014.	
15 Describe the quantitative effect of the or	ganizational action on the basis of the secur	ity in the hands of a U.S. taxpayer as an adjustment per
	THE BASIS OF COMMON UNITS MUST BI	
		D THE NOVEMBER 10, 2014, DISTRIBUTION MUST
REDUCE THE BASIS IN THEIR UNITS BY \$0	.267890 PER UNIT.	
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16 Describe the calculation of the change in	hacis and the data that supports the calcul	ation, such as the market values of securities and the
•		ITS AS OF DECEMBER 31, 2013. THE ISSUER'S
EARNINGS AND PROFITS ALLOCABLE TO		
		DED. ACCORDINGLY, HOLDERS OF THE ISSUER'S
		JNT EQUAL TO 60.54% OF 2014 DISTRIBUTIONS
RECEIVED.	ON THEIR COMMON ONTO BY ANY AMOR	SNY EQUAL TO COLUMN OF ECTT BIOTHERS HONS
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Part I	(	Organizational Action (continued)			
<b>17</b> Lis	st the a	applicable Internal Revenue Code section(s) and subsection(s) upon which the tax trea	atment is based	IRC §§301(c) AN	D 316(a).
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19 Pr	ovide	any other information necessary to implement the adjustment, such as the reportable	tax year ► THE IS	SSUER DETERMINES	SITS
		ND PROFITS FOR EACH CALENDAR YEAR. BASIS ADJUSTMENTS ARE EFFECT			
		HICH INCLUDES THE DATE OF DISTRIBUTION TO WHICH THIS FORM RELATES.  DISTRIBUTION TO WHICH THE FAX IMPACT OF THE REPORTED ORGANIZATIONAL ACTION			
		ISTANCES.			
	Under	r penalties of perjury, I declare that I have examined this return, including accompanying schedul, it is true, correct, and complete. Declaration of preparer (other than officer) is based on all informations.	es and statements,	and to the best of my knowledge	nowledge and
Sign	Dellei,	, it is true, correct, and complete. Declaration of preparer (other than officer) is based on an informa-	ation of which prope	are has any knowledge.	
Here	Signa	iture >	Date >	03 03 201	5
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	Print		itle ► CHIEF FIN Date	Charle T if PTIN	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,
Paid Prepa	irer	JOHN EVANS	3/3/2015	Check if self-employed po	0654384
Use C		Firm's name ► MARKS PANETH LLP		·····	3518842
Send Fo	rm 89	Firm's address ► 685 THIRD AVENUE, NEW YORK, NY 10017  (37 (including accompanying statements) to: Department of the Treasury, Internal Reve	enue Service, Oac		03.8800