



DIVISION OF  
CORPORATION FINANCE

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549

Mail Stop 3561

July 23, 2010

Via U.S. Mail

Ms. Angeliki Frangou, Chief Executive Officer  
Navios Maritime Partners L.P.  
85 Akti Miaouli Street  
Piraeus, Greece 185 38

**Re: Navios Maritime Partners L.P.  
Form 20-F for the year ended December 31, 2009  
Filed February 23, 2010  
File No. 001-33811**

Dear Ms. Frangou:

We have completed our review of your Form 20-F and related filings and do not, at this time, have any further comments.

Sincerely,

Linda Cvrkel  
Branch Chief