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 ACQUISITION CORPOR	ATION	98-0676318
3 Name of contact for additional information 4 Telephone No. of contact		5 Email address of contact
LEONIDAS KORRES	LKORRES@NAVIOS.COM	
6 Number and street (or P.O. box if mail is r	+30-210-4595000 ot delivered to street address) of contact	7 City, town, or post office, state, and Zip code of contact
OF AKTIANAOHI LETDEÉT		PIRAEUS 185 38 GREECE
85 AKTI MIAOULI STREET 8 Date of action	9 Classification and description	FIRALUS 160 36 GREECE
03/30/2012	SERIES B PREFERRED SHARES	
10 CUSIP number 11 Serial number	er(s) 12 Ticker symbol	13 Account number(s)
Y62159101	NNA	
		ee back of form for additional questions.
		ate against which shareholders' ownership is measured for
		SERIES B PREFERRED SHAREHOLDERS
DURING THE CALENDAR YEAR ENDED DE	CEMBER 31, 2012. A PORTION OF THES	SE DISTRIBUTIONS IS TREATED AS NON-DIVIDEND
DISTRIBUTIONS. THIS FORM RELATES TO	SERIES B PREFERRED DISTRIBUTIONS	S PAID ON MARCH 30, 2012.
15 Describe the quantitative effect of the or	ganizational action on the basis of the secu	rity in the hands of a U.S. taxpayer as an adjustment per
		REDUCED BY 100% OF THE TOTAL DISTRIBUTIONS
RECEIVED DURING 2012.		
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16 Describe the calculation of the change in	basis and the data that supports the calcu	ulation, such as the market values of securities and the
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		DECEMBER 31, 2012. ACCORDINGLY, ALL HOLDERS
		EIR PREFERRRED SHARES BY AN AMOUNT EQUAL TO
100% OF 2012 PER-SHARE DISTRIBUTIONS		CHICANE CHARLES OF THE STATE OF
100% OF 2012 FENSIARE DISTRIBUTIONS	TRECEIVED.	

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Part					ŀ
		Organizational Action (cor	ntinued)		
7 L	_ist the	applicable Internal Revenue Code	e section(s) and subsection(s) up	oon which the tax treatment is base	ed > IRC §§301(c) AND 316(
					
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		OSS TO ANY SHAREHOLDER. S			
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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	ssuer			
1 Issuer's name				2 Issuer's employer identification number (EIN)
NAVIOS MARITIME ACQUI			h) /	98-0676318
3 Name of contact for add	itional information	4 Telephon	e No. of contact	5 Email address of contact
LEONIDAS KODDES		LKORRES@NAVIOS.COM		
LEONIDAS KORRES 6 Number and street (or P	O. box if mail is not	delivered to s	+30-210-4595000 street address) of contact	7 City, town, or post office, state, and Zip code of contact
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85 AKTI MIAOULI STREET				PIRAEUS 185 38 GREECE
8 Date of action		9 Class	ification and description	
06/28/2012			B PREFERRED SHARES	
10 CUSIP number	11 Serial number(s)	12 Ticker symbol	13 Account number(s)
Y62159101 Part II Organizatio	nal Action Attac	h additional	NNA statements if needed Sc	ee back of form for additional questions.
				te against which shareholders' ownership is measured for
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DISTRIBUTIONS. THIS FO				
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15 Describe the quantitat	ive effect of the orga	nizational acti	ion on the basis of the secur	rity in the hands of a U.S. taxpayer as an adjustment per
				EDUCED BY 100% OF THE TOTAL DISTRIBUTIONS
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16 Describe the calculation	on of the change in h	asis and the o	lata that supports the calcul	ation, such as the market values of securities and the
	-			ITS AS OF DECEMBER 31, 2011. THE ISSUER
				DECEMBER 31, 2012. ACCORDINGLY, ALL HOLDERS
				IR PREFERRRED SHARES BY AN AMOUNT EQUAL TO
100% OF 2012 PER-SHARE	•			
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Form 89	937 (R	ov. 12-2011)	Page Z
Part	Ш	Organizational Action (continued)	
17 L	ist th	e 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 (Can a	ny resulting loss be recognized? ► THE REPORTED ORGANIZATIONAL ACTION SHOULD NOT RESU	TERMINE THE TAY IMPACT
TAXA	BLE I	OSS TO ANY SHAREHOLDER. SHAREHOLDERS SHOULD CONSULT THEIR TAX ADVISORS TO DE	TERMINE THE TAX IMPACT
OF TH	E RE	PORTED ORGANIZATIONAL ACTION WITH RESPECT TO THEIR INDIVIDUAL FACTS AND CIRCUMS	TANCES.
19	Provid	le any other information necessary to implement the adjustment, such as the reportable tax year ► THE IS	THE CHARGING DED'S TAY
<u>EARN</u>	INGS	AND PROFITS FOR EACH CALENDAR YEAR (I.E. 2012). BASIS ADJUSTMENTS ARE EFFECTIVE IN	THE SHAREHULDER'S TAX
<u>YEAR</u>	THA	INCLUDES THE DATE OF DISTRIBUTION TO WHICH THIS FORM RELATES. SHAREHOLDERS SHO	PECT TO THEIR INDIVIDIAL
		ORS TO DETERMINE THE TAX IMPACT OF THE REPORTED ORGANIZATIONAL ACTION WITH RESP	ECT TO THEIR INDIVIDUAL
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	Un	der penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, a lef, it is true, correct, and complete. Declaration of preparer (other than officer) is based on all information of which prepar	nd to the best of my knowledge and er has any knowledge.
0:	De	es, it is true, correct, and complete. Becompton of property (enter that the state)	, -
Sign Here		$\langle M \rangle > 2/1$	2/12
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		Title ► CHIEF FIN.	ANCIAL OFFICER
		Proposale cigotherica Date / /	PTINI
Paid		1/18/13	Check if P00654384
Prep		JOHN EVANS CHECK DANETH & CHECK LAND	Firm's EIN ► 11-3518842
Use	Onl	V Filles halle - MARKS 1 AMERICA STITUTE STATES	Phone no. 212.503.8800
Send I	Form	8937 (including accompanying statements) to: Department of the Treasury, Internal Revenue Service, Ogdo	en, 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 Reporting	Issuer			
1 Issuer's name				2 Issuer's employer identification number (EIN)
NAVIOS MARITIME ACOI	HSITION CORPORAT	3ON		98-0676318
NAVIOS MARITIME ACQUISITION CORPORATION Name of contact for additional information 4 Telephone No. of contact		e No. of contact	5 Email address of contact	
I CONUDAC KODDEC	1		.20.210.4505000	LKORRES@NAVIOS.COM
LEONIDAS KORRES 6 Number and street (or	P Ω, box if mail is not	delivered to s	+30-210-4595000 street address) of contact	7 City, town, or post office, state, and Zip code of contact
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85 AKTI MIAOULI STREE	T			PIRAEUS 185 38 GREECE
8 Date of action		9 Class	ification and description	
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10 CUSIP number	11 Serial number(s	3)	12 Ticker symbol	13 Account number(s)
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				PAID ON SEPTEMBER 27, 2012.
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				ation, such as the market values of securities and the TS AS OF DECEMBER 31, 2011. THE ISSUER
				DECEMBER 31, 2012, ACCORDINGLY, ALL HOLDERS
				IR PREFERRRED SHARES BY AN AMOUNT EQUAL TO
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Part.	_	organizational Action (continued)	
17 Li:	st the a	pplicable 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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		S TO DETERMINE THE TAX IMPACT OF THE REPORTED ORGANIZATIONAL ACTION WITH RES	SPECT TO THEIR INDIVIDUAL
FACTS	AND C	IRCUMSTANCES.	
			
	Llador	penalties of perjury, I declare that I vave examined this return, including accompanying schedules and statements,	and to the best of my knowledge ar
	belief,	it is true, correct, and complete. Deglaration of preparer (other than officer) is based on all information of which prep	arer has any knowledge.
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Paid		Print/Type preparer's name Preparer's signature Date	Check if PTIN
Prepa		JOHN EVANS 4728/13	self-amployed P00654384
Use C)niy	Firm's name MARKS PANETH & SHRON LLP	Firm's EIN ► 11-3518842 Phone no. 212.503.8800
Cond Ea	00°	Firm's address ► 685 THIRD AVENUE, NEW YORK, NY 10017	<u></u>

Form 8937 (Rev. 12-2011)

(December 2011)

Report of Organizational Actions Affecting Basis of Securities

Department of the Treasury Internal Revenue Service			► See separate instructions.		
Part Reportin	a Issuer				
1 Issuer's name	<u></u>		<u> </u>	2 Issuer's employer iden	tification number (EIN)
NAVIOS MARITIME ACC	•			98-0676	
3 Name of contact for	additional information	4 Telephoi	ne No. of contact	5 Email address of contact	
LEONIDAS KORRES			+30-210-4595000	LKORRES@NAVIOS.COM	
6 Number and street (c	or P.O. box if mail is not	delivered to	street address) of contact	7 City, town, or post office, sta	ite, and Zip code of contact
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85 AKTI MIAOULI STRE 8 Date of action	E1	9 Clas	sification and description	PIRAEUS 185 38 GREECE	
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Y62159101 Part II Organiza	tional Action Attac	h additiona	NNA statements if needed. See	e back of form for additional qu	estions.
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		E BASIS OF	ALL SHARES MUST BE RE	DUCED BY 100% OF THE TOTAL	DISTRIBUTIONS
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16 Describe the calcul	ation of the change in b	asis and the	data that supports the calcula	tion, such as the market values of	securities and the
				S AS OF DECEMBER 31, 2011.	
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17 List the applicable internal Revenue Code section(s) and subsection(s) upon which the tax freatment is based ➤ IRC \$5301(s) AND 310(s). 18 Can any resulting loss be recognized? ➤ THE REPORTED ORGANIZATIONAL ACTION SHAULD NOT RESULT IN RECOGNITION OF A TAXABLE LOSS TO ANY SANCHOLDER SHAULD EARS SHOULD COMSULT THEIR TAX ADVISORS TO DETERNANCE THE TAX IMPACT OF THE REPORTED ORGANIZATIONAL ACTION WITH RESPECT TO THEIR INDIVIDUAL FACTS AND CIRCUMSTANCES. 19 Provide any other information recessary to implement the adjustment, such as the reportable tax year ➤ THE ISSUER DETERMINES THE TAX IMPACT OF THE REPORTED ORGANIZATIONAL ACTION WITH RESPECT TO THEIR INDIVIDUAL FACTS AND CIRCUMSTANCES. 19 Provide any other information recessary to implement the adjustment, such as the reportable tax year ➤ THE ISSUER DETERMINES ITS EARPHINGS AND PROFITS FOR EACH CALL THAN ACTION WITH RESPECT TO THEIR INDIVIDUAL FACTS AND CIRCUMSTANCES. 19 Provide any other information recessary to implement the adjustment, such as the reportable tax year ➤ THE ISSUER DETERMINES ITS EARPHONES AND CIRCUMSTANCES. 10 Provide any other information recessary to implement the adjustment, such as the reportable tax year ➤ THE ISSUER DETERMINES ITS EARPHONES AND CIRCUMSTANCES. 10 Provide any other information recessary to implement the adjustment, such as the reportable tax year ➤ THE ISSUER DETERMINES ITS EARPHONES AND CIRCUMSTANCES. 10 Provide any other information recessary to implement the adjustment, such as the reportable tax year ➤ THE ISSUER DETERMINES ITS EARPHONES AND CIRCUMSTANCES. 10 Provide any other information recessary to implement the adjustment, such as the reportable tax year ➤ THE ISSUER DETERMINES ITS EARPHONE AND CIRCUMSTANCES. 10 Provide any other information recessary to implement the adjustment, such as the received in the Provide Adjustment to the Provide Adjustme	Form 8	937 (Rev	12-2011)	Page 2
18 Can any resulting loss be recognized? ➤ THE REPORTED ORGANIZATIONAL ACTION SHOULD NOT RESULT IN RECOGNITION OF A TAXABLE LOSS TO ANY SHAREHOLDER. SHAREHOLDERS SHOULD CONSULT THEIR TAX ADVISORS TO DETERMINE THE TAX IMPACT OF THE REPORTED ORGANIZATIONAL ACTION 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 TAXINDS AND PROFITS FOR EACH CALLENDAR YEAR (I.E. 2012). BASIS ADJUSTMENTS ARE EFFECTIVE IN THE SHAREHOLDERS TAX YEAR THAT INCLUDES THE DATE OF DISTRIBUTION TO WHICH THIS FORM RELATES, SHAREHOLD INTO SHOULD THEIR TAX ADVISORS TO DETERMINE THE TAX IMPACT OF THE REPORTED ORGANIZATIONAL ACTION WITH RESPECT TO THEIR INDIVIDUAL. FACTS AND CIRCUMSTANCES. 10 Include oresidate of partyp. I dealers they have ceasined like return, including accompanying selections and elaboration of which respore has any knowledge and bladle it is tax, corroct, and complete. Perivation of peganar (either than office) is based on all information of which respore has any knowledge and bladle it is tax, corroct, and complete. Perivation of peganar (either than office) is based on all information of which respore has any knowledge and bladle it is tax, corroct, and complete. Perivation of peganar (either than office) is based on all information of which respore has any knowledge and bladle it is tax, corroct, and complete. Perivation of peganar (either than office) is based on all information of which respore has any knowledge and bladle it is tax. Center Financial LOFFICER Privater Private and Private and Private and Edward an	Par		Organizational Action (continued)	
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Send Form 8937 (including accompanying statements) to: Department of the Treasury, Internal Revenue Service, Ogden, UT 84201-0054