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		Constitution of the Consti	
1 Issuer's name	1 1974			2 Issuer's employer identification number (EIN)
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NAVIOS MARITIME ACQU	ISITION CORPORAT	ION		98-0676318
3 Name of contact for ad-	ditional information	4 Telephor	ne No. of contact	5 Email address of contact
f Michigan and against according				
6 Number and street (or F	20 how it mail in not	عند لم عند بالعام	+30-210-4595000	LKORRES@NAVIOS.COM
o Trainber and street for F	.O. DOX II MIBILIS HOT C	gelivered to	street address) of contact	7 City, town, or post office, state, and Zip code of contact
7 AVENUE DE GRANDE B	DETACNE OFFICE:	1400		
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10 CUSIP number	11 Serial number(s))	12 Ticker symbol	13 Account number(s)
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OF ALL OUTSTANDING SH	IARES OF THE ISSU	ER MUST R	EDUCE THE BASIS IN THEIR O	COMMON AND SERIES C PREFERRED SHARES BY
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Part	Organizational Action (continued)	, , , , , , , , , , , , , , , , , , , ,	
17 Li	st the applicable internal Revenue Code section(s) and subsection(s) u	pon which the tax treatment is based ►	IRC §§301(c) AND 316(a).
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OF THE	REPORTED ORGANIZATIONAL ACTIONS WITH RESPECT TO TH	EIR INDIVIDUAL FACTS AND CIRCUN	ASTANCES.
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•	Under penalties of perjury, I declare that I have examined this return, including belief, it is true, correct, and complete. Declaration of preparer (other than office		
Sign	1.11	, , , , , , , , , , , , , , , , , , , ,	
Here	Signature ►	Date > 03	107/2014
	Signature P	Date - 1-	
	Print your name > LEONIDAE KORKES	Title CHIEF FIN	JANCIAL OFFICER
Paid	Print/Type preparer's name Preparer's signature	Date,	Check T If PTIN
Prep	arer JOHN EVANS John 11.	Curena 2/28/14	self-employed P00654384
Use	Only Firm's name ➤ MARKS PANETH LLP		Firm's EIN ► 11-3518842
	Firm's address ➤ 685 THIRD AVENUE, NEW YORK, NY 1001.		Phone no. 212,503,8800
Send F	orm 8937 (Including accompanying statements) to: Department of the	Treasury, Internal Revenue Service, Ogo	len, UT 84201-0054

Page 2

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 Reporting	ssuer		1100 - A Marketin Fresh	
1 issuer's name				2 Issuer's employer identification number (EIN)
				•
NAVIOS MARITIME ACQUI				98-0676318
3 Name of contact for add	litional information	4 Telephon	e No. of contact	5 Email address of contact
LEONIDAS KORRES			+30-210-4595000	LKORRES@NAVIOS.COM
6 Number and street (or P	.O. box if mail is not	delivered to s	treet address) of contact	7 City, town, or post office, state, and Zip code of contact
7 AVENUE DE CONNOE DE	TETACNE OFFICE	***		
7 AVENUE DE GRANDE BE 8 Date of action	CETAGNE, OFFICE		ification and description	MONTE CARLO, MC 98000 MONACO
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04/04/2013		соммо	N SHARES & SERIES C PI	REFERRED SHARES
10 CUSIP number	11 Serial number(s)	12 Ticker symbol	13 Account number(s)
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Y62159101 Paritil Organizatio	nal Action Attac	h additional	NNA statements if needed S	ee back of form for additional questions.
14 Describe the organizat	ional action and if a	nnlicable the	date of the action or the de	ate against which shareholders' ownership is measured for
the action ► THE ICC	LIFE MADE OHAD	LEDIA VVGM Ibbilogolo: file	Distributions to the us	COMMON AND SERIES C PREFERRED SHAREHOLDERS
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15 Describe the quantitat	ive effect of the orga	ınizatlonal act	lon on the basis of the secu	rity in the hands of a U.S. taxpayer as an adjustment per
share or as a percenta	ge of old basis ► Th	HE BASIS OF	EACH SHARE MUST BE F	REDUCED BY 100% OF THE TOTAL PER-SHARE
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Part I	Organizational Action (continued)			
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Sign Here	Under penalties of perjury, I declare that I have examined this return, including accompanying schedules a belief, it is true, correct, and complete/Declaration of preparer (other than officer) is based on all information. Signature Date	n of which prepared in the pre	arer has any know	o14
·	Print your name LEONIDAS KORRES Print your name LEONIDAS KORRES Print your name Date Print your name Print you		NANCIAL OFFI	
Pald	Print/Type preparer's name Preparer's fignature Date	lactur	Uneok III	PTIN
Prepa		154/14	self-employed	P00654384
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Cand C	Firm's address ► 685 THIRD AVENUE, NEWYORK, NY 10017 orm 8937 (Including accompanying statements) to: Department of the Treasury, Internal Revenue	a Canilda On	Phone no.	212.503.8800 0054
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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 Reporting	lssuer			
1 Issuer's name				2 Issuer's employer identification number (EIN)
NAVIOS MARITIME ACQL	BEITION CORROBAT	TIMBI		
3 Name of contact for ac	Iditional information		e No. of contact	98-0676318 5 Email address of contact
a traditional distribution for the		T TOTOPHON	e No. Di Colhact	5 Email address of contact
LEONIDAS KORRES			+30-210-4595000	LKORRES@NAVIOS.COM
6 Number and street (or	P.O. box if mail is not	delivered to s	treet address) of contact	7 City, town, or post office, state, and Zip code of contact
7 AVENUE DE GRANDE E 8 Date of action	RETAGNE, OFFICE		10 -1 - 1	MONTE CARLO, MC 98000 MONACO
b Date of action		9 Class	ification and description	
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10 CUSIP number	11 Serial number(s	CO19001O	12 Tioker symbol	13 Account number(s)
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DURING THE CALENDAR	YEAR ENDED DECE	MBER 31, 20	13. A PORTION OF THESE C	DISTRIBUTIONS IS TREATED AS NON-DIVIDEND
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INCURRED A NET DEFICE	T TO ITS EARNINGS	AND PROFI	S FOR THE YEAR ENDED DE	ECEMBER 31, 2013. ACCORDINGLY, ALL HOLDERS
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Form 8		12-2011)		Page 2
Part		Organizational Action (continued)		
17 l	List the	applicable Internal Revenue Code section(s) and subsection(s) upon which the tax treatment is based 🕨	IRC 95301(c) AND 316(a).
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	Unde	penalities of perjury, I declare that thave examined this return, including accompanying schedules and statements, a	and to the best of	f my knowledge, and
	bellet	It is true, correct, and complete. Declaration of preparer (other than officer) is based on all information of which prepare	er has any knowl	edge.
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Paid Pres	i parer		Check if if self-employed	P00654384
	Only	All and a second a	Firm's ElN ►	11-3518842
			Phone no.	212.503,8800
Send	Form 89	<u>37 (Including accompanying statements) to: Department of the Treasury, Internal Revenue Service, Ogde</u>	en, UT 84201-0	0054

Form **8937**(December 2011) Department of the Treasure

Report of Organizational Actions Affecting Basis of Securities

► See separate instructions.

Part I Reporting	ssuer	· · · · · · · · · · · · · · · · · · ·	*****	
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NAVIOS MARITIME ACQU	STEIGAL CODDODAT	ግፖኒስ		00.0078040
3 Name of contact for add			e No. of contact	98-0676318 5 Email address of contact
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LEONIDAS KORRES			+30-210-4595000	LKORRES@NAVIOS.COM
6 Number and street (or F	2.0. box if mall is not	delivered to s	street address) of contact	7 City, town, or post office, state, and Zip code of contact
7 AVENUE DE GRANDE BI	RETAGNE, OFFICE			MONTE CARLO, MC 98000 MONACO
8 Date of action		9 Class	sification and description	
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Part II	Organizational Action (continued)	
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FACTS	AND CIRCUMSTANCES.	
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	Under penalties of perjury, I declare that/I have examined this return, including accompanying schedules and statements belief, it is true, correct, and complete. Veclaration of preparer (other than officer) is based on all information of which prep	i, and to the best of my knowledge ar
æ:	belief, it is true, correct, and complete. Mediaration of proparer (other trial chicks) is based on as microfied of which pre-	idle! Heb this Monadan
Sign Here	Signature ► Date ► 03	10712014
Here	Signature ► Date ► O3	10712019
	Print your name ► LEONIDAS KORRES	INANCIAL OFFICER
Pald	Print/Type preparer's name Preparer's stantura Date	Check If PTIN
Prepa	orer JOHN EVANS // Cras 2/28/14	self-employed P00854384
Uso (Dniv Firm's name MARKS PANETH LLP	Firm's EIN ➤ 11-3518842
01-	Firm's address + 685 THIRD AVENUE, NEW YORK, NY 10017	Phone no. 212,503,8800
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Form **8937** (December 2011)

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 ACQU	***************************************			98-0676318
3 Name of contact for ad	ditional information	4 Telephor	e No. of contact	5 Email address of contact
LEONIDAS KORRES			.00.045.4505000	
6 Number and street (or F	O, box if mail is not	delivered to	+30-210-4595000 street address) of contact	7 City, town, or post office, state, and Zip code of contact
,			on our address) or correct	7 Orly, town, or post office, said zip code of contact
7 AVENUE DE GRANDE B	RETAGNE, OFFICE	11B2		MONTE CARLO, MC 98000 MONACO
8 Date of action		9 Class	sification and description	
03/30/2013 10 CUSIP number	11 Serial number(s	SERIES	B PREFERRED SHARES	
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Y62159101			NNA	
	onal Action Attac	h additiona		back of form for additional questions.
14 Describe the organiza	itional action and, if a	pplicable, the	date of the action or the date	against which shareholders' ownership is measured for
the action > THE IS:	SUER MADE QUART	TERLY CASH	I DISTRIBUTIONS TO ITS SE	RIES B PREFERRED SHAREHOLDERS
DURING THE CALENDAR	YEAR ENDED DECE	MBER 31, 20	013. A PORTION OF THESE I	DISTRIBUTIONS IS TREATED AS NON-DIVIDEND
DISTRIBUTIONS. THIS FO	RM RELATES TO SI	ERIES B PRI	EFERRED DISTRIBUTIONS P.	AID ON MARCH 30, 2013,
				
P-1	· · · · · · · · · · · · · · · · · · ·			77
				
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15 Describe the quantitate share or as a percental DISTRIBUTIONS RECEIVE	age of old basis ► <u>TH</u>	nizational act IE BASIS OF	ion on the basis of the security EACH SHARE MUST BE RE	in the hands of a U.S. taxpayer as an adjustment per DUCED BY 100% OF THE TOTAL PER-SHARE
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valuation dates 🕨 THI	E ISSUER HAD NO A	CCUMULAT	ED EARNINGS AND PROFITS	on, such as the market values of securities and the SAS OF DECEMBER 31, 2012. THE ISSUER
INCURRED A NET DEFICIT	TO ITS EARNINGS	AND PROFI	TS FOR THE YEAR ENDED D	ECEMBER 31, 2013. ACCORDINGLY, ALL HOLDERS
OF ALL OUTSTANDING SE	HARES OF THE ISSU	JER MUST R	EDUCE THE BASIS IN THEIR	SERIES B PREFERRED SHARES BY AN
AMOUNT EQUAL TO 100%	OF 2013 PER-SHAP	RE DISTRIBU	THONS RECEIVED.	
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	3937 (Rev. 12-2011)	Page 2
Part	Continued)	:
15	1 4 th annual trade to the first Decrease Order and a real color and sold trade the box breaken by breaken or by	and by UDO SERONOS AND RAPE
17	List the applicable Internal Revenue Code section(s) and subsection(s) upon which the tax treatment is based	sed ► IRC §§301(c) AND 316(a).
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18	Oan any resulting loss be recognized? ► THE REPORTED ORGANIZATIONAL ACTION SHOULD NOT	RESULT IN RECOGNITION OF A
	ABLE LOSS TO ANY SHAREHOLDER. SHAREHOLDERS SHOULD CONSULT THEIR TAX ADVISORS	
	HE REPORTED ORGANIZATIONAL ACTION WITH RESPECT TO THEIR INDIVIDUAL FACTS AND CIRC	
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	Provide any other information necessary to implement the adjustment, such as the reportable tax year ► 1	
EARN	NINGS AND PROFITS FOR EACH CALENDAR YEAR, BASIS ADJUSTMENTS ARE EFFECTIVE IN THE	SHAREHOLDER'S TAX YEAR
	2013) THAT INCLUDES THE DATE OF DISTRIBUTION TO WHICH THIS FORM RELATES. SHAREHOL	
	ADVISORS TO DETERMINE THE TAX IMPACT OF THE REPORTED ORGANIZATIONAL ACTION WITH	RESPECT TO THEIR INDIVIDUAL
FACT	TS AND CIRCUMSTANCES.	
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	Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and staten 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	1/1.11/-	
Here	Signature P Date P	3/07/2014
	Signature "	- I - I - I - I - I - I - I - I - I - I
	Print your name ➤ LEONIDAS KORRES 2 Title ➤ CHIE	EF FINANCIAL OFFICER
Paid	Preparets signature (Date)	, Check [] if PTIN
	parer JOHN EVANS JAh. 1. Cum 2/28/11	self-employed P00654384
	Only Firm's name MARKS PANETH LLP	Firm's EIN ➤ 11-3518842
	Firm's address ► 685 THIRD AVENUE, NEW YORK, NY 10017	Phone no. 212,503,8800
Send	d Form 8937 (Including accompanying statements) to: Department of the Treasury, Internal Revenue Service	e, 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.

Donardine lacues			
Part I Reporting Issuer			
1 issuer's name			2 Issuer's employer identification number (EIN)
NAVIOS MARITIME ACQUISITION COR	PORATION		98-0676318
3 Name of contact for additional inform	nation 4 Telephori	e No. of contact	5 Email address of contact
LEONIDAS KORRES		+30-210-4595000	LKORRES@NAVIOS.COM
6 Number and street (or P.O. box if mail	il is not delivered to s	street address) of contact	7 City, town, or post office, state, and Zip code of contact
7 AVENUE DE GRANDE BRETAGNE, O	FFICE 11B2		MONTE CARLO, MC 98000 MONACO
8 Date of action		elfication and description	IMORATE OF REE OF REE OF REE OF REE
08/28/2013		B PREFERRED SHARES	
10 CUSIP number 11 Serial n	umber(s)	12 Ticker symbol	13 Account number(s)
Y62159101		NNA	
Part II Organizational Action	n Attach additiona	statements if needed. See	back of form for additional questions.
			against which shareholders' ownership is measured for
the action > THE ISSUER MADE	QUARTERLY CASE	I DISTRIBUTIONS TO ITS SEE	RIES B PREFERRED SHAREHOLDERS
DURING THE CALENDAR YEAR ENDE	D DECEMBER 31, 2	013. A PORTION OF THESE D	DISTRIBUTIONS IS TREATED AS NON-DIVIDEND
DISTRIBUTIONS, THIS FORM RELATE			
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Western			
15 Describe the quantitative effect of t share or as a percentage of old bas	ihe organizational act	tion on the basis of the security EACH SHARE MUST BE REI	r in the hands of a U.S. taxpayer as an adjustment per DUCED BY 100% OF THE TOTAL PER-SHARE
DISTRIBUTIONS RECEIVED DURING 2			
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			ECEMBER 31, 2013. ACCORDINGLY, ALL HOLDERS
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AMOUNT EQUAL TO 100% OF 2013 PE	R-SHARE DISTRIB	UTIONS RECEIVED.	
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Form 893)	(Rev. 12-2011)	Page 2
Part I	Organizational Action (continued)	
17 Lis	t the applicable internal Revenue Code section(s) and subsection(s) upon which the tax treatment is based ▶	IRC \$5301(c) AND 316(a).
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40 O	n any resulting loss be recognized? ► THE REPORTED ORGANIZATIONAL ACTION SHOULD NOT RESU	IT IN RECOGNITION OF A
18 Ca Tayari	E LOSS TO ANY SHAREHOLDER, SHAREHOLDERS SHOULD CONSULT THEIR TAX ADVISORS TO DE	TERMINE THE TAX IMPACT
OF THE	REPORTED ORGANIZATIONAL ACTION WITH RESPECT TO THEIR INDIVIDUAL FACTS AND CIRCUMS	rances.
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19 Pi	ovide any other information necessary to implement the adjustment, such as the reportable tax year ➤ <u>THE IS</u>	SUER DETERMINES ITS
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(I.E. 201	VISORS TO DETERMINE THE TAX IMPACT OF THE REPORTED ORGANIZATIONAL ACTION WITH RESE	PECT TO THEIR INDIVIDUAL
	AND CIRCUMSTANCES.	
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	Under penalties of perjury, I deals/e that I have examined this return, including accompanying schedules and statements, a	and to the best of my knowledge and
	bellef, it is true, correct, and complete. Declaration of preparer (other than officer) is based on all information of which prepare	er has any knowledge.
Sign	100	
Here	Signature ► Date ► 03 /	07/2014
		alloral opposits
	Print your name ► LEONIDA'S KOFRES Title ► CHIEF FIN	ANCIAL OFFICER
Paid	LOURI STRANG	Check If Print p00854384
Prep Use (Here makes the successful to t	Firm's EIN ► 11-3518842
	Firm's address ▶ 685 THIRD AVENUE, NEW YORK, NY 10017	Phone no. 212.503.8800
Send F	orm 8937 (including accompanying statements) to: Department of the Treasury, Internal Revenue Service, Ogd	en, UT 84201-0054
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Form **8937**(December 2011) Department of the Tressury

Report of Organizational Actions Affecting Basis of Securities

► See separate instructions.

Part I Reporting I	ssuer			
1 lasuer's name.		2 Issuer's employer identification number (EIN)		
NAVIOS MARITIME ACQUI	SITION CORPORAT	98-0676318		
3 Name of contact for add	litional information	4 Telephon	e No. of contact	5 Email address of contact
LEONIDAS KORRES			+30-210-4595000	LKORRES@NAVIOS.COM
6 Number and street (or P	.O. box if mall is not	delivered to s	street address) of contact	7 City, town, or post office, state, and Zip code of contact
7 AVENUE DE GRANDE BI	RETAGNE DEFICE	11B2		MONTE CARLO, MC 98000 MONACO
8 Date of action	CLIAGUE, OLLIOL		ification and description	INCIVIL CARLEY, MC 33000 WONACC
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10 CUSIP number	11 Serial number(12 Ticker symbol	13 Account number(s)
Y62159101			NNA	
	onal Action Attac	ch additional		ack of form for additional questions.
				gainst which shareholders' ownership is measured for
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				CEMBER 31, 2013. ACCORDINGLY, ALL HOLDERS
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AMOUNT EQUAL TO 1009	OUT ZUIS PER-SHA	AKE DISTRIB	UTIONS RECEIVED.	*** **********************************
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	1 8937 (Rev. 12-2011)
Ł	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).
B A.	Can any resulting loss be recognized? THE REPORTED ORGANIZATIONAL ACTION SHOULD NOT RESULT IN RECOGNITION OF A KABLE LOSS TO ANY SHAREHOLDER, SHAREHOLDERS SHOULD CONSULT THEIR TAX ADVISORS TO DETERMINE THE TAX IMPACT
<u>)</u> F	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 RNINGS AND PROFITS FOR EACH CALENDAR YEAR. BASIS ADJUSTMENTS ARE EFFECTIVE IN THE SHAREHOLDER'S TAX YEAR
[[,E	2013) THAT INCLUDES THE DATE OF DISTRIBUTION TO WHICH THIS FORM RELATES. SHAREHOLDERS SHOULD CONSULT THEIR X ADVISORS TO DETERMINE THE TAX IMPACT OF THE REPORTED ORGANIZATIONAL ACTION WITH RESPECT TO THEIR INDIVIDUAL
	CTS AND CIRCUMSTANCES.
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	Under penalties of periury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge an bellef, it is true, correct, and complyte. Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge.
	gn
	Print your name LEONIDAS KORRED
	aid Print/Type preparer's name Preparer's signature 2/2 Filly self-employed Pones/384
	reparer se Only Firm's name MARKS PANETH LLP Firm's elin 11.3518842 Firm's address 685 THIRD AVENUE, NEW YORK, NY 10017 Phone no. 212.503.8800
S	and Form 8937 (Including accompanying statements) to: Department of the Treasury, Internal Revenue Service, Ogden, UT 84201-0054

Form **8937** (December 201,1)

Report of Organizational Actions Affecting Basis of Securities

> See separate instructions.

Internal Revenue Service		- See separate instructions	S,	
Part Reporting	lssuer			
1 issuer's name		2 Issuer's employer identification number (EIN)		
NAVIOS MARITIME ACQU	ISITION CORPORAT	98-0676318		
3 Name of contact for ad-		4 Telephone No, of contact	5 Email address of contact	
LEONIDAS KORRES		+30-210-4595000	LKORRES@NAVIOS.COM	
6 Number and street (or F	O. box if mail is not	7 City, town, or post office, state, and Zip code of contact		
7 AVENUE DE GRANDE B	RETAGNE, OFFICE		MONTE CARLO, MC 98000 MONACO	
8 Date of action		9 Classification and description		
12/27/2013		SERIES B PREFERRED SHARES	& SERIES D PREFERRED SHARES	
10 CUSIP number	11 Serial number(s) 12 Ticker symbol	13 Account number(s)	
Y62159101	,	NNA		
Part II Organization	onal Action Attac	h additional statements if needed.	See back of form for additional questions.	
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Form 8937 (Rev. 12-2011)	Page 2
Part II Organizational Action (continued)	
7 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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8 Can any resulting loss be recognized? ➤ THE REPORTED ORGANIZATIONAL ACT AXABLE LOSS TO ANY SHAREHOLDER. SHAREHOLDERS SHOULD CONSULT THE	IR TAX ADVISORS TO DETERMINE THE TAX IMPACT
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Under penalties of perjury, I declars that I have examined this return, including accompanyin belief, it is true, correct, and compare. Declaration of preparer (other than officer) is based on	g sohedules and statements, and to the best of my knowledge s all information of which preparer has any knowledge.
sign // //	
Here Signature >	Date > 03/07/2014
Print your name > LEONIDAS KORKES	Title CHIEF FINANCIAL OFFICER
Paid Print/Typo preparer's name Preparer's gonature // Communication Preparer JOHN EVANS	2/28//Y self-employed p00654384
Use Only Firm's name ➤ MARKS PANETH LLP Firm's address ➤ 685 TH(RD AVENUE, NEW YORK, NY 10017	Fitm's EIN ► 11-3518842. Phone no. 212.593.8800
Send Form 8937 (including accompanying statements) to: Department of the Treasury, Inte	rnal Revenue Service, Ogden, UT 84201-0054