



DIVISION OF  
CORPORATION FINANCE

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549-7010

January 7, 2011

Via Mail and Facsimile (212-983-3115)

Angeleki Frangou  
Chairman and Chief Executive Officer  
Navios Maritime Acquisition Corporation  
85 Akti Miaouli Street  
Piraeus Greece 185 38

**Re: Navios Maritime Acquisition Corporation**  
**Form 20-F for the Fiscal Year Ended December 31, 2009**  
**Filed January 29, 2010**  
**File No. 1-33311**  
**Response Letter Filed January 4, 2011**

Dear Ms. Frangou:

We refer you to our comment letters dated November 4, 2010 and December 23, 2010 regarding business contacts with Iran. We have completed our review of this subject matter and have no further comments at this time.

Sincerely,

Cecilia Blye, Chief  
Office of Global Security Risk

cc: Max Webb  
Assistant Director  
Division of Corporation Finance

Todd Mason, Esq. (via facsimile)  
Mintz Levin