



DIVISION OF  
CORPORATION FINANCE

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

August 29, 2013

Via E-mail

Angeliki 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, 2012**  
**Filed March 25, 2013**  
**File No. 1-34104**

Dear Mr. Frangou:

We refer you to our comment letters dated June 17, 2013, July 18, 2013 and August 19, 2013 regarding business contacts with Syria and Iran. We have completed our review of this subject matter. We remind you that our comments or changes to disclosure in response to our comments do not foreclose the Commission from taking any action with respect to the company or the filing and the company may not assert staff comments as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States. We urge all persons who are responsible for the accuracy and adequacy of the disclosure in the filing to be certain that the filing includes the information the Securities Exchange Act of 1934 and all applicable rules require.

Sincerely,

/s/ Cecilia Blye

Cecilia Blye, Chief  
Office of Global Security Risk

cc: Todd E. Mason, Esq.  
Thompson Hine LLP

Max Webb  
Assistant Director  
Division of Corporation Finance