

MINTZ LEVIN

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August 15, 2006

VIA EDGAR

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Sara D. Kalin, Branch Chief - Legal
Division of Corporation Finance
Securities and Exchange Commission
100 F Street
Washington, DC 20549

RE: NAVIOS MARITIME HOLDINGS INC.
REGISTRATION STATEMENT ON FORM F-1, AS AMENDED
EFFECTIVE ON AUGUST 14, 2006
FILE NO. 333-129382

Dear Ms. Kalin:

As requested by Daniel Morris, attached to this letter please find PDF files of the marked copies of the seven (7) amendments that were made to the above referenced registration statement prior to its declaration of effectiveness on August 14, 2006. Each PDF contains the sequentially amended filing marked to reflect the changes made from the prior filing.

MINTZ, LEVIN, COHN, FERRIS, GLOVSKY AND POPEO, P.C.

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Should you require further information please do not hesitate to contact me.

Sincerely,

/s/ Todd E. Mason

Todd E. Mason

cc: Angeliki Frangou, Chief Executive Officer
Navios Maritime Holdings Inc.
Daniel Morris
Securities and Exchange Commission
Heather Tress

