

Edgar Filing: Navios Maritime Holdings Inc. - Form DEL AM

Navios Maritime Holdings Inc.  
Form DEL AM  
August 30, 2006

[MINTZ LEVIN LOGO OMITTED]  
KENNETH R. KOCH | 212 692 6768 | kkoch@mintz.com

Chrysler Center  
666 Third Avenue  
New York, NY 10017  
212-935-3000  
212-983-3115 fax  
www.mintz.com

August 30, 2006

VIA EDGAR  
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Securities and Exchange Commission  
450 Fifth Street, N.W.  
Washington, DC 20549

RE: NAVIOS MARITIME HOLDINGS INC.  
DEL-AM  
File No. 333-136936

Dear Sir or Madam:

Reference is made to the Registration Statement (the "Registration Statement") on Form F-3 filed by Navios Maritime Holdings Inc. ("Navios") on August 28, 2006 (file number 333-136936). On behalf of Navios, the Registration Statement is hereby amended to include the following:

"THE REGISTRANT HEREBY AMENDS THIS REGISTRATION STATEMENT ON SUCH DATE OR DATES AS MAY BE NECESSARY TO DELAY ITS EFFECTIVE DATE UNTIL THE REGISTRANT SHALL FILE A FURTHER AMENDMENT WHICH SPECIFICALLY STATES THAT THIS REGISTRATION STATEMENT SHALL THEREAFTER BECOME EFFECTIVE IN ACCORDANCE WITH SECTION 8(A) OF THE SECURITIES ACT OF 1933 OR UNTIL THE REGISTRATION STATEMENT SHALL BECOME EFFECTIVE ON SUCH DATE AS THE COMMISSION, ACTING PURSUANT TO SAID SECTION 8(A), MAY DETERMINE."

Sincerely,

/s/ Kenneth R. Koch

Kenneth R. Koch

