

SECURITIES AND EXCHANGE COMMISSION

Washington, D.C. 20549

FORM 8-K/A

**CURRENT REPORT
PURSUANT TO SECTION 13 OR 15(d)
OF THE SECURITIES AND EXCHANGE ACT OF 1934**

Date of report (date of earliest event reported): February 5, 2013

WHEELER REAL ESTATE INVESTMENT TRUST, INC.

(Exact name of registrant as specified in its charter)

Maryland
(State or Other Jurisdiction
of Incorporation)

001-35713
(Commission
File Number)

45-2681082
(IRS Employer
Identification No.)

**2529 Virginia Beach Blvd., Suite 200
Virginia Beach, VA 23452**

Registrant's telephone number, including area code: (757) 627-9088

Check the appropriate box below if the Form 8-K filing is intended to simultaneously satisfy the filing obligations of the registrant under any of the following provisions:

- Written communications pursuant to Rule 425 under the Securities Act (17 CFR 230.425)
- Soliciting material pursuant to Rule 14a-12 under the Exchange Act (17 CFR 240.14a-12)
- Pre-commencement communications pursuant to Rule 14d-2(b) under the Exchange Act (17 CFR 240.14d-2(b))
- Pre-commencement communications pursuant to Rule 13e-4(c) under the Exchange Act (17 CFR 240.13e-4(c))

Explanatory Note.

On February 11, 2013, the Registrant filed a Form 8-K (the "Original 8-K") to report that WHLR-Bixby Commons, LLC, a Virginia limited liability company that is a wholly-owned subsidiary of Wheeler REIT, L.P., a Virginia limited partnership of which the Registrant is the sole general partner, had entered into a contract to acquire Bixby Commons, a 75,000 foot free-standing retail property in Bixby, Oklahoma from Super Market Developers, Inc., a Missouri corporation. This amendment is being filed for the sole purpose of filing the pro forma financial information required by paragraphs (a)(2) and (a)(3) of Rule 3-14 of Regulation S-X and should be read in conjunction with the Original 8-K.

Item 9.01 Financial Statements and Exhibits

- (a) Financial Statements of Businesses Acquired.

Not applicable.

- (b) Pro Forma Financial Information. *

Bixby Commons Shopping Center Unaudited Pro Forma Financial Information as of April 22, 2013.

- (c) Exhibits.

Not applicable.

* Filed as Exhibit 99.1 and incorporated herein by reference.

Pursuant to the requirements of the Securities and Exchange Act of 1934, the Registrant has duly caused this amended report to be signed on its behalf by the undersigned thereunto duly authorized.

WHEELER REAL ESTATE INVESTMENT TRUST,
INC.

By: /s/ Jon S. Wheeler

Jon S. Wheeler

Chairman and Chief Executive Officer

Dated: April 22, 2013

Bixby Commons Shopping Center
Unaudited Pro Forma Financial Information
As of April 22, 2013

On February 5, 2013, Wheeler Real Estate Investment Trust, Inc. (the "Company"), through a subsidiary of Wheeler Real Estate investment Trust, L.P., entered into a purchase contract to acquire Bixby Commons Shopping Center (the "Property"), a 75,000 square foot shopping center located in Bixby, Oklahoma for a purchase price of approximately \$10.6 million. The property is leased to Associated Wholesale Grocers (AWG) who in turn subleases 100% of the property to a Reasor's Foods grocery store. The acquisition will be subject to Reasor's signing an amendment to the original AWG sublease that would create a new 20 year, triple-net operating lease under terms mutually agreed upon by all parties.

The Property was leased to AWG pursuant to a Build and Lease Agreement between the seller and AWG. Construction of the Property was completed during late 2012 and Reasor's Foods opened their store during October 2012. Accordingly, there is no rental history available on the Property prior to October 2012 that would enable us to generate the audited financial information required under Rule 3-14 of Regulation S-X as promulgated by the Securities and Exchange Commission. Therefore, we concluded that the information required under paragraphs (a)(2) and (a)(3) of Rule 3-14 of Regulation S-X applies which is being provided below for the Property.

Estimated Revenues	<u>\$768,500</u>
Estimated Operating Expenses:	
Property Expenses	15,400
Interest Expense	<u>217,750</u>
Total Estimated Operating Expenses	<u>233,150</u>
Estimated Cash to be Made Available by Operations	535,350
Estimated Depreciation and Amortization Expenses	<u>353,000</u>
Estimated Taxable Operating Results	<u>\$182,350</u>

In preparing the unaudited financial information above, we made the following assumptions:

1. Estimated revenue includes the initial annual contractual rental income and the projected tenant reimbursements of the Property's tenant.
2. Estimated property expenses represent our projected pro forma cash operating expenses for the Property.
3. Estimated depreciation and amortization expense is calculated based on the preliminary estimated fair values of the assets acquired and liabilities assumed and their respective estimated useful lives.
4. Estimated interest expense assumes we finance \$6.7 million under a three-year, interest only loan at 3.25%.
5. We assumed no principal payments on the debt since the loan is interest only.

In management's opinion, the information presented above reflects our best estimate of the Property's incremental impact on the Company's cash available for operations and taxable operating results. This unaudited financial information is for informational purposes only and should be read in conjunction with the historical financial statements of the Company, including the related notes thereto, which were filed with the Securities and Exchange Commission on October 23, 2012 as part of the Company's Registration Statement on Form S-11 and on April 1, 2013 as part of its Annual Report on Form 10-K for the year ended December 31, 2012.