

SECURITIES AND EXCHANGE COMMISSION

Washington, D.C. 20549

FORM 8-K

**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): July 26, 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))

ITEM 2.02 RESULTS OF OPERATIONS AND FINANCIAL CONDITION

The Registrant's preliminary unaudited condensed consolidated balance sheet as of June 30, 2013, available as of July 26, 2013, is attached as an exhibit to this Form 8-K and incorporated herein by reference. The final financial data for the Registrant as of June 30, 2013 will be included in the Registrant's Quarterly Report on Form 10-Q to be filed on or around August 14, 2013.

ITEM 9.01 FINANCIAL STATEMENTS AND EXHIBITS.

- (a) Financial statements of businesses acquired.

Not Applicable.

- (b) Pro forma financial information.

Not Applicable.

- (c) Shell company transactions.

Not Applicable.

- (d) Exhibits.

- 99.1 Wheeler Real Estate Trust Investment Inc. and Subsidiaries Preliminary Unaudited Condensed Consolidated Balance Sheet as of June 30, 2013.

Pursuant to the requirements of the Securities and Exchange Act of 1934, the Registrant has duly caused this 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: July 26, 2013

Wheeler Real Estate Investment Trust, Inc. and Subsidiaries
Condensed Consolidated Balance Sheet
June 30, 2013 (unaudited)

ASSETS:	
Investment properties, at cost	\$55,716,630
Less accumulated depreciation and amortization	<u>3,959,898</u>
	51,756,732
Cash and cash equivalents	865,855
Rents and other tenant receivables, net	836,761
Deferred costs and other assets	<u>8,868,387</u>
Total Assets	<u>\$62,327,735</u>
LIABILITIES:	
Mortgages and other indebtedness	\$39,939,296
Below market lease intangible, net	3,374,718
Accounts payable, accrued expenses and other liabilities	1,411,232
Series A convertible preferred stock (no par value, 500,000 shares authorized, 4,500 shares issued and outstanding, respectively)	<u>4,157,000</u>
Total Liabilities	<u>48,882,246</u>
Commitments and contingencies	
EQUITY:	
Common stock (\$0.01 par value, 75,000,000 shares authorized, 3,301,502 shares issued and outstanding, respectively)	33,015
Additional paid-in capital	14,097,453
Accumulated deficit	<u>(8,073,165)</u>
Total Shareholders' Equity	6,057,303
Noncontrolling interests	<u>7,388,186</u>
Total Equity	<u>13,445,489</u>
Total Liabilities and Equity	<u>\$62,327,735</u>