
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): December 16, 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))
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ITEM 1.01 ENTRY INTO A MATERIAL DEFINITIVE AGREEMENT.

The information set forth in Item 3.02 is incorporated herein by reference.

There is no material relationship between Wheeler and its affiliates and any of the Secondary Investors (as defined in Item 3.02).

ITEM 3.02 UNREGISTERED SALES OF EQUITY SECURITIES.

On December 18, 2013, Wheeler filed a Form 8-K (the "Initial 8-K") to report that it had entered into a Securities Purchase Agreement, dated as of December 16, 2013 (the "Securities Purchase Agreement"), pursuant to which it could issue, in one or more closings on or before January 31, 2014, a maximum of \$12.0 million of convertible notes, non-convertible notes and/or warrants to purchase shares of Wheeler common stock, \$0.01 par value per share. On December 16, 2013, Wheeler completed an initial closing (the "First Closing") consisting of the private placement of \$6.0 million of convertible notes and \$4.0 million of non-convertible notes and warrants to purchase Wheeler common stock with eight accredited investors (the "Initial Investors"). The terms of the First Closing and the notes issued in connection therewith were detailed in the Initial 8-K.

Pursuant to a First Amendment to Securities Purchase Agreement, dated as of January 31, 2014 (the "First Amendment"), Wheeler and the Initial Investors amended the Securities Purchase Agreement solely to increase the maximum size of the offering to an aggregate of \$12.16 million. In accordance with the terms of Securities Purchase Agreement, as amended by the First Amendment, as of January 31, 2014, Wheeler completed a second closing (the "Second Closing") consisting of the private placement of \$2.160 million of non-convertible notes and warrants to purchase shares of Wheeler common stock with fourteen accredited investors (the "Secondary Investors"). The non-convertible senior notes have an interest rate of 9.0% (which will be paid monthly) and mature on January 31, 2016. The warrants issued permit the Secondary Investors to purchase an aggregate 227,372 shares of Wheeler common stock, have an exercise price of \$4.75 per share, expire on January 31, 2019 and are not exercisable unless Wheeler obtains shareholder approval for this transaction and the issuance of the common stock underlying the warrants.

In connection with the Second Closing, the Secondary Investors became parties (along with the Initial Investors) to that certain Registration Rights Agreement, dated as of December 16, 2013 (the "Registration Rights Agreement"). Pursuant to the Registration Rights Agreement, Wheeler has agreed to file and maintain a registration statement with the Securities and Exchange Commission for the resale of the shares of common stock underlying convertible notes issued to the Initial Investors and the warrants issued to the Secondary Investors.

Maxim Group, LLC acted as the lead placement agent and Newbridge Securities Corporation acted as co-placement agent for the private placement transaction. Maxim Group, LLC received a commission in the amount of \$82,477.50 and Newbridge Securities Corporation received a commission in the amount of \$95,697.50.

The proceeds from this investment will be used for property acquisitions and general working capital. The offer and sale of these securities was completed pursuant to the exemptions from registration provided by Regulation D under the Securities Act of 1933, as amended. The foregoing descriptions are only a summary and are qualified in their entirety by reference to the agreements that are attached to this Form 8-K as exhibits and incorporated herein by reference.

On February 6, 2014, Wheeler issued a press release relating to the private placement transaction (as described in Item 3.02). The press release is attached hereto as Exhibit 99.1.

ITEM 9.01 FINANCIAL STATEMENTS AND EXHIBITS.

(a) Financial statement of businesses acquired.

Not applicable.

(b) Pro forma financial information.

Not applicable.

(c) Shell company transactions.

Not Applicable.

(d) Exhibits.

4.1 Form of Non-convertible Note. (1)

4.2 Form of Warrant Agreement. (1)

10.1 First Amendment to Securities Purchase Agreement, dated January 31, 2014. (2)

10.2 Registration Rights Agreement, dated December 16, 2013.(1)

10.3 Securities Purchase Agreement, dated December 16, 2013.(1)

99.1 Press release, dated February 6, 2014, relating to the private placement transaction. (2)

(1) Filed as an exhibit to the Wheeler Real Estate Investment Trust, Inc.'s Current Report on Form 8-K, previously filed on December 18, 2013 and hereby incorporated by reference.

(2) Filed herewith.

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: February 6, 2014

EXHIBIT INDEX

| <u>Number</u> | <u>Description of Exhibit</u> |
|---------------|---|
| 4.1 | Form of Non-convertible Note. (1) |
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| 10.1 | First Amendment to Securities Purchase Agreement, dated January 31, 2014. (2) |
| 10.2 | Registration Rights Agreement, dated December 16, 2013.(1) |
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(1) Filed as an exhibit to the Wheeler Real Estate Investment Trust, Inc.'s Current Report on Form 8-K, previously filed on December 18, 2013 and hereby incorporated by reference.

(2) Filed herewith.

**FIRST AMENDMENT TO
SECURITIES PURCHASE AGREEMENT**

THIS FIRST AMENDMENT TO SECURITIES PURCHASE AGREEMENT (the “Amendment”) is dated January 31, 2014, by and among Wheeler Real Estate Investment Trust, Inc., a Maryland corporation (the “Company”), and each investor identified on the signature pages hereto (collectively, the “Purchasers”).

WHEREAS, the Company and the Purchasers entered into that certain Securities Purchase Agreement, dated as of December 16, 2013 (the “SPA”), pursuant to which the Company issued convertible notes, promissory notes and warrants to purchase shares of the Company’s common stock to the Purchasers for an aggregate purchase price of \$10,000,000;

WHEREAS, the SPA contemplated multiple closings, but Recital C thereof limited the aggregate size of the offering to \$12,000,000;

WHEREAS, the Company desires to amend Recital C to increase the maximum size of the offering to \$12,160,000, and the Purchasers are willing to amend the SPA to so reflect; and

WHEREAS, upon execution of the Amendment, the Company will generate a restated version of the SPA to reflect the amendment referenced herein, and all subsequent closings contemplated by the SPA will utilize such restated version.

NOW, THEREFORE, for good and valuable consideration, the receipt and sufficiency of which is hereby acknowledged, the parties hereto agree as follows:

1. Recital C of the SPA is hereby amended by replacing “\$12,000,000” in the fourth line of the recital with “\$12,160,000.”

IN WITNESS WHEREOF, the parties have caused this First Amendment to Securities Purchase Agreement to be duly executed as of the date first indicated above.

WHEELER REAL ESTATE INVESTMENT TRUST,
INC.

By: /s/ Jon S. Wheeler

Name: Jon S. Wheeler

Title: Chairman & Chief Executive Officer

Date: February 5, 2014

OPPORTUNITY PARTNERS L.P.

By: /s/ Andrew Dakos

Name: Andrew Dakos

Title: Manager – Bulldog Investors LLC

Date: February 5, 2014

FULL VALUE PARTNERS L.P.

By: /s/ Andrew Dakos

Name: Andrew Dakos

Title: Manager – Bulldog Investors LLC

Date: February 5, 2014

SPECIAL OPPORTUNITY FUND, INC.

By: /s/ Andrew Dakos

Name: Andrew Dakos

Title: Manager – Bulldog Investors LLC

Date: February 5, 2014

FULL VALUE SPECIAL SITUATIONS FUND L.P.

By: /s/ Andrew Dakos

Name: Andrew Dakos

Title: Manager – Bulldog Investors LLC

Date: February 5, 2014

MCM OPPORTUNITY PARTNERS L.P.

By: /s/ Andrew Dakos

Name: Andrew Dakos

Title: Manager – Bulldog Investors LLC

Date: February 5, 2014

CALAPASAS WEST PARTNERS L.P.

By: /s/ Andrew Dakos

Name: Andrew Dakos

Title: Manager – Bulldog Investors LLC

Date: February 5, 2014

MERCURY PARTNERS L.P.

By: /s/ Andrew Dakos

Name: Andrew Dakos

Title: Manager – Bulldog Investors LLC

Date: February 5, 2014

STEADY GAIN PARTNERS L.P.

By: /s/ Andrew Dakos

Name: Andrew Dakos

Title: Manager – Bulldog Investors LLC

Date: February 5, 2014



FOR IMMEDIATE RELEASE

**WHEELER REAL ESTATE INVESTMENT TRUST, INC. CLOSES SECOND TRANCHE OF FINANCING FOR AN
ADDITIONAL \$2.16 MILLION**

Virginia Beach, VA – February 6, 2014 – Wheeler Real Estate Investment Trust, Inc. (NASDAQ:WHLR) (“Wheeler” or the “Company”) announced today the completion of a private placement of \$2.16 million of non-convertible senior notes and warrants to purchase shares of Wheeler common stock to 14 accredited investors. The notes have an aggregate principal amount of \$2.16 million and bear interest of 9% per annum. The warrants issued permit investors to purchase an aggregate 227,372 shares of Wheeler common stock at an exercise price of \$4.75 per share. The warrants have five year terms and are not exercisable unless the Company obtains shareholder approval for the transaction.

As previously announced, Wheeler completed the initial portion of this financing on December 16, 2013 when it issued \$10 million in 9% convertible and non-convertible senior notes and warrants to purchase an aggregate of 421,053 shares of Wheeler common stock to 8 accredited investors.

Wheeler intends to use the proceeds from these financings for property acquisitions and general working capital.

Maxim Group, LLC acted as the lead placement agent and Newbridge Securities Corporation acted as co-placement agent for the financing.

About Wheeler Real Estate Investment Trust Inc.

Headquartered in Virginia Beach, VA, Wheeler Real Estate Investment Trust, Inc. specializes in owning, acquiring, financing, developing, renovating, leasing and managing income producing assets, such as community centers, neighborhood centers, strip centers and free-standing retail properties. Wheeler’s portfolio contains strategically selected properties, primarily leased by nationally and regionally recognized retailers of consumer goods and located in the Mid-Atlantic, Southeast and Southwest regions of the United States.

Additional information about Wheeler Real Estate Investment Trust, Inc. can be found at the Company’s corporate website: www.whlr.us.

Forward-Looking Statement

This news release may contain forward-looking statements made pursuant to the Private Securities Litigation Reform Act of 1995. Words such as “anticipate,” “estimate,” “expect,” “intend,” “plan,” “confident,” “prospects” and “project” and other similar words and expressions are intended to signify forward-looking statements. Specifically, references to the Company’s intent to utilize net proceeds of this offering to acquire additional properties are forward-looking statements. Forward-looking statements are not guarantees of future results and conditions but rather are subject to various risks and uncertainties. Some of these risks

and uncertainties are identified in the company's filings with the Securities and Exchange Commission. Should any risks or uncertainties develop into actual events, these developments could have material adverse effects on the company's business, financial condition and results of operations. Wheeler Real Estate Investment Trust, Inc. disclaims all obligations to update any forward-looking statements.

CONTACT:

Wheeler Real Estate Investment Trust Inc.

Robin Hanisch
Corporate Secretary
(757) 627-9088 / robin@whlr.us

-OR-

INVESTOR RELATIONS:

The Equity Group Inc.

Adam Prior
Senior Vice-President
(212) 836-9606 / aprior@equityny.com

Terry Downs Associate
(212) 836-9615 / tdowns@equityny.com