

Wheeler Real Estate Investment Trust, Inc.

March 21, 2014

**VIA EDGAR**

Mr. Michael McTiernan  
Assistant Director  
Division of Corporation Finance  
Securities and Exchange Commission  
100 F Street, N.E.  
Washington, D.C. 20549

Re: Wheeler Real Estate Investment Trust, Inc.  
Withdrawal of Acceleration Request - Registration Statement on Form S-3  
File Number 333-193563

Dear Mr. McTiernan:

Reference is made to our letter, filed as correspondence via EDGAR on March 19, 2014, in which we requested the acceleration of the effective date of the above-referenced Registration Statement for Thursday, March 20, 2014, at 4:30 p.m. Eastern Time, in accordance with Rule 461 under the Securities Act of 1933, as amended. Pursuant to our conversations, we hereby formally withdraw our request for acceleration of the effective date.

Very truly yours,

Wheeler Real Estate Investment Trust, Inc.

/s/ Jon S. Wheeler

Jon S. Wheeler  
Chairman and Chief Executive Officer