

Wheeler Real Estate Investment Trust, Inc.

February 20, 2018

**VIA EDGAR**

Division of Corporation Finance  
Securities and Exchange Commission  
100 F Street, N.E.  
Washington, D.C. 20549

Re: Wheeler Real Estate Investment Trust, Inc.  
Registration Statement on Form S-3  
File No. 333-222971

Dear Mr. Ladies and Gentlemen:

On behalf of Wheeler Real Estate Investment Trust, Inc. (the "Company") and pursuant to Rule 461 under the Securities Act of 1933, as amended, we respectfully request acceleration of effectiveness of the above-referenced registration statement for February 22, 2018 at 4:00 p.m., Eastern Time, or as soon thereafter as practicable.

Please confirm the date and time of effectiveness of the registration statement to Matthew Chmiel at Haneberg Hurlbert PLC, our counsel, who can be reached by phone at (804) 554-4803 or by email at [matt@hbhblaw.com](mailto:matt@hbhblaw.com).

Very truly yours,  
Wheeler Real Estate Investment Trust, Inc.

/s/ David Kelly  
David Kelly  
President and Chief Executive Officer