

Eun Ah Choi

Vice President

Listing Qualifications

August 13, 2021

Division of Corporation Finance

U.S. Securities and Exchange Commission

100 F Street, N.E.

Washington, D.C. 20549

Division of Corporation Finance:

This is to certify that on August 13, 2021 The Nasdaq Stock Market (the "Exchange") received from Wheeler Real Estate Investment Trust, Inc. (the "Registrant") a copy of the Registrant's application on Form 8-A 12(b) for the registration of the following securities:

7.00% Senior Subordinated Convertible Notes due 2031

We further certify that the securities described above have been approved by the Exchange for listing and registration upon official notice of issuance.

Sincerely,

