

SCHEDULE 13D

DATE OF EVENT WHICH REQUIRES FILING OF THIS STATEMENT

7/23/15

1. NAME OF REPORTING PERSON

Bulldog Investors, LLC

2. CHECK THE BOX IF MEMBER OF A GROUP a[]

b[]

3. SEC USE ONLY

4. SOURCE OF FUNDS

WC

5. CHECK BOX IF DISCLOSURE OF LEGAL PROCEEDINGS IS REQUIRED

PURSUANT TO ITEMS 2(d) AND 2(e) []

6. CITIZENSHIP OR PLACE OF ORGANIZATION

DE

7. SOLE VOTING POWER

2,353,574

8. SHARED VOTING POWER

1,944,599

9. SOLE DISPOSITIVE POWER

2,353,574

10. SHARED DISPOSITIVE POWER

1,944,599

11. AGGREGATE AMOUNT OWNED BY EACH REPORTING PERSON

4,298,173 (Footnote 1)

12. CHECK IF THE AGGREGATE AMOUNT EXCLUDES CERTAIN SHARES

[]

13. PERCENT OF CLASS REPRESENTED BY ROW 11

6.52%

14. TYPE OF REPORTING PERSON

IA

1. NAME OF REPORTING PERSON

Phillip Goldstein

2. CHECK THE BOX IF MEMBER OF A GROUP a[]

b[]

3. SEC USE ONLY

4. SOURCE OF FUNDS

WC

5. CHECK BOX IF DISCLOSURE OF LEGAL PROCEEDINGS IS REQUIRED
PURSUANT TO ITEMS 2(d) AND 2(e)

6. CITIZENSHIP OR PLACE OF ORGANIZATION
USA

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6.52%

14. TYPE OF REPORTING PERSON

IN

1. NAME OF REPORTING PERSON
Andrew Dakos

2. CHECK THE BOX IF MEMBER OF A GROUP a

b

3. SEC USE ONLY

4. SOURCE OF FUNDS
WC

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13. PERCENT OF CLASS REPRESENTED BY ROW 11

6.52%

14. TYPE OF REPORTING PERSON

IN

1. NAME OF REPORTING PERSON

Steven Samuels

2. CHECK THE BOX IF MEMBER OF A GROUP a[]

b[]

3. SEC USE ONLY

4. SOURCE OF FUNDS

WC

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PURSUANT TO ITEMS 2(d) AND 2(e) []

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13. PERCENT OF CLASS REPRESENTED BY ROW 11

6.52%

14. TYPE OF REPORTING PERSON

IN

Item 1. SECURITY AND ISSUER

This Schedule 13D relates to the shares of Common Stock of Wheeler Real Estate investmentTrust ("WHLR" or the "Issuer").

The principal executive offices of Wheeler are located at

RIVERSEDGE NORTH
2529 VIRGINIA BEACH BLVD., SUITE 200
VIRGINIA BEACH VA 23452

Item 2. IDENTITY AND BACKGROUND

(a) This statement is filed on behalf of Bulldog Investors,LLC, (a Delaware Limited Liability Company), Phillip Goldstein, Andrew Dakos and Steven Samuels.

(b) The business address of the reporting persons is Park 80 West-Plaza Two, 250 Pehle Ave., Suite 708, Saddle Brook, NJ 07663.

(c) Bulldog Investors,LLC is a registered investment adviser. Messrs. Goldstein, Dakos and Samuels are control persons of Bulldog Investors,LLC.

(d) n/a

(e) n/a

(f) Each of Messrs. Goldstein, Dakos and Samuels is a citizen of the United States.

ITEM 3. SOURCE AND AMOUNT OF FUNDS AND OTHER CONSIDERATIONS

Shares of the Issuer have been accumulated on behalf of clients of Bulldog Investors,LLC.

ITEM 4. ITEM 4. PURPOSE OF TRANSACTION

The shares were purchased for investment purposes.

ITEM 5. INTEREST IN SECURITIES OF THE ISSUER

(a) As per the information provided by the Issuer on July 27, 2015, there were 65,896,341 shares of common stock outstanding as of July 23, 2015. The percentages set forth herein were derived using such number. Phillip Goldstein, Andrew Dakos and Steven Samuels own Bulldog Investors, LLC, a registered investment advisor. As of July 23, 2015, Bulldog Investors, LLC is deemed to be the beneficial owner of 4,298,173 shares of WHLR (representing 6.52% of WHLR's outstanding shares) solely by virtue of Bulldog Investors LLC's power to direct the vote of, and dispose of, these shares. These 4,298,173 shares of WHLR include 2,353,574 shares (representing 3.57% of WHLR's outstanding shares) that are beneficially owned by the following entities over which Messrs. Goldstein, Dakos and Samuels exercise control: Opportunity Partners LP, Calapasas West Partners LP, Full Value Special Situations Fund, LP, Full Value Offshore Fund, Ltd., Full Value Partners, LP, and MCM Opportunity Partners, LP (collectively, "Bulldog Investors Group of Funds"). Bulldog Investors Group of Funds may be deemed to constitute a group. All other shares included in the aforementioned 4,298,173 shares of WHLR beneficially owned by Bulldog Investors, LLC (solely by virtue of its power to sell or direct the vote of these shares) are also beneficially owned by clients of Bulldog Investors, LLC who are not members of any group. The total number of these "non-group" shares is 1,944,599 shares (representing 2.95% of WHLR's outstanding shares).

(b)Bulldog Investors,LLC has sole power to dispose of and vote 2,353,574 shares. Bulldog Investors, LLC has shared power to dispose of and vote 1,944,599 shares. Certain of Bulldog Investors, LLC's clients (none of whom beneficially own more

than 5% of WHLR's shares) share this power with Bulldog Investors, LLC. Messrs. Goldstein, Dakos and Samuels are control persons of Bulldog Investors, LLC.

c) During the past 60 days the following shares of WHRL were received:

6/11/15 2,200,000 WHLR received in exchange from 4,400 shares of Wheeler PFD C
7/23/15 2,098,173 WHLR received in exchange from 167,854 shares of WHLRP

d) Clients of Bulldog Investors, LLC are entitled to receive any dividends or sales proceeds.

e) N/A

ITEM 6. CONTRACTS, ARRANGEMENTS, UNDERSTANDINGS OR RELATIONSHIPS WITH RESPECT TO SECURITIES OF THE ISSUER.
N/A

ITEM 7. MATERIAL TO BE FILED AS EXHIBITS
Exhibit 1

After reasonable inquiry and to the best of my knowledge and belief, I certify that the information set forth in this statement is true, complete and correct.

Dated: 7/27/2015

By: /S/ Phillip Goldstein
Name: Phillip Goldstein

By: /S/ Andrew Dakos
Name: Andrew Dakos

By: /S/ Steven Samuels
Name: Steven Samuels

Bulldog Investors, LLC
By: /s/ Andrew Dakos
Andrew Dakos, Member

Footnote 1: The reporting persons disclaim beneficial ownership except to the extent of any pecuniary interest therein.

Exhibit 1:

Agreement to Make Joint Filing

Agreement made as of the 27th day of July, 2015, by and among Bulldog Investors, LLC, Phillip Goldstein, Andrew Dakos, and Steven Samuels.

WHEREAS, Rule 13d-1(k)(1) under the Securities Exchange Act of 1934 provides that whenever two or more persons are required to file a statement containing the information required by Schedule 13D with respect to the same securities, only one such statement need be filed, so long as, among other things, such filing includes as an exhibit an agreement among such persons that such a statement is filed on behalf of each of them;

WHEREAS, in connection with certain holdings of Wheeler Real Estate investment Trust (WHLR), each of the parties to this Agreement is required to file a statement containing the information required by Schedule 13D with respect to the same holdings of WHLR;

NOW THEREFORE, the parties hereby agree that one statement containing the information required by Schedule 13D shall be filed on behalf of each party hereto.

IN WITNESS WHEREOF, this Agreement has been duly executed by the parties hereto as of the day and year first written above.

By:/s/ Phillip Goldstein By:/s/ Andrew Dakos
Phillip Goldstein Andrew Dakos

BULLDOG INVESTORS, LLC

By: /s/ Steven Samuels By: /s/ Andrew Dakos
Steven Samuels Andrew Dakos, Member