

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549

SCHEDULE 13G

UNDER THE SECURITIES EXCHANGE ACT OF 1934
(AMENDMENT NO.)*

Wheeler Real Estate Investment Trust, Inc.
(Name of Issuer)

Common
(Title of Class of Securities)

963025705
(CUSIP Number)

December 31, 2021
(Date of Event Which Requires Filing of this Statement)

Check the appropriate box to designate the rule pursuant to which this Schedule is filed:

- Rule 13d-1(b)
 Rule 13d-1(c)
 Rule 13d-1(d)

*The remainder of this cover page shall be filled out for a reporting person's initial filing on this form with respect to the subject class of securities, and for any subsequent amendment containing information which would alter the disclosures provided in a prior cover page.

The information required in the remainder of this cover page shall not be deemed to be "filed" for the purpose of Section 18 of the Securities Exchange Act of 1934 ("Act") or otherwise subject to the liabilities of that section of the Act but shall be subject to all other provisions of the Act (however, see the Notes).

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1 NAME OF REPORTING PERSON

S.S. OR I.R.S. IDENTIFICATION NO. OF ABOVE PERSON

Eidelman Virant Capital, Inc.

2 CHECK THE APPROPRIATE BOX IF A MEMBER OF A GROUP*

(a)
(b)

3 SEC USE ONLY

4 CITIZENSHIP OR PLACE OF ORGANIZATION

Missouri - U.S.A.

5 SOLE VOTING POWER

680,000

NUMBER OF
SHARES
BENEFICIALLY
OWNED BY
EACH
REPORTING
PERSON
WITH

6 SHARED VOTING POWER

0

7 SOLE DISPOSITIVE POWER

680,000

8 SHARED DISPOSITIVE POWER

0

9 AGGREGATE AMOUNT BENEFICIALLY OWNED BY EACH REPORTING PERSON

680,000

10 CHECK BOX IF THE AGGREGATE AMOUNT IN ROW (9) EXCLUDES CERTAIN SHARES*

N/A

11 PERCENT OF CLASS REPRESENTED BY AMOUNT IN ROW 9

6.9%

12 TYPE OF REPORTING PERSON*

IA

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Item 1(a) Name of Issuer:
Wheeler Real Estate Investment Trust, Inc.

Item 1(b) Address of Issuer's Principal Executive Offices:
2529 Virginia Beach Blvd, Suite 200
Virginia Beach, VA 23452

Item 2(a) Name of Person Filing:
Eidelman Virant Capital, Inc.

Item 2(b) Address of the Principal Office or, if none, Residence:
8000 Maryland Avenue, Suite 600
Saint Louis, Missouri 63105

Item 2(c) Citizenship:
Missouri - U.S.A.

Item 2(d) Title of Class of Securities:
Common

Item 2(e) CUSIP Number:
963025705

Item 3 If the Statement is being filed pursuant to Rule
13d-1(b), or 13d-2(b), or (c) check whether the
person filing is a:

(e) An investment advisor in accordance with section 240.13d-1(b)(1)(ii)(E)

Item 4 Ownership:

(a) Amount Beneficially Owned:

680,000

(b) Percent of Class:

6.9%

(c) Number of shares as to which such person has:

- | | | |
|-------|--|---------|
| (i) | sole power to vote or direct the vote: | 680,000 |
| (ii) | shared power to vote or direct the vote: | 0 |
| (iii) | sole power to dispose or to direct the disposition of: | 680,000 |
| (iv) | shared power to dispose or to direct the disposition of: | 0 |

Item 5 Ownership of Five Percent or Less of a Class:

If this statement is being filed to report the fact that as of the date hereo,
the reporting person has ceased to be the beneficial owner of more than 5% of
the class of securities, check the following []

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Item 6 Ownership of More than Five Percent on Behalf of Another Person:

All shares represented in this report are owned by advisory clients of
Eidelman Virant Capital none of which, to our knowledge, owns five percent
or more of this security.

Item 7 Identification and Classification of the Subsidiary Which Acquired the
Security Being Reported on By the Parent Holding Company:

Not applicable.

Item 8 Identification and Classification of Members of the Group:

Not applicable.

Item 9 Notice of Dissolution of a Group:

Not applicable.

Item 10 Certification:

By signing below I certify that, to the best of my knowledge and belief, the securities referred to above were acquired and are held in the ordinary course of business and were not acquired and are not held for the purpose of or with the effect of changing or influencing the control of the issuer of such securities and were not acquired in connection with or as a participant in any transaction having such purpose or effect.

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: February 1st, 2022

Eidelman Virant Capital
By: /S/ Tom Eidelman

Tom Eidelman
Chief Compliance Officer

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