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# SECURITIES AND EXCHANGE COMMISSION

Washington, D.C. 20549

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## FORM 8-K/A

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**CURRENT REPORT  
PURSUANT TO SECTION 13 OR 15(d)  
OF THE SECURITIES AND EXCHANGE ACT OF 1934**

**Date of report (date of earliest event reported): July 10, 2015**

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# WHEELER REAL ESTATE INVESTMENT TRUST, INC.

(Exact name of registrant as specified in its charter)

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**Maryland**  
(State or Other Jurisdiction  
of Incorporation)

**001-35713**  
(Commission  
File Number)

**45-2681082**  
(IRS Employer  
Identification No.)

**2529 Virginia Beach Blvd., Suite 200  
Virginia Beach, VA 23452**

**Registrant's telephone number, including area code: (757) 627-9088**

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Check the appropriate box below if the Form 8-K filing is intended to simultaneously satisfy the filing obligations of the registrant under any of the following provisions:

- Written communications pursuant to Rule 425 under the Securities Act (17 CFR 230.425)
  - Soliciting material pursuant to Rule 14a-12 under the Exchange Act (17 CFR 240.14a-12)
  - Pre-commencement communications pursuant to Rule 14d-2(b) under the Exchange Act (17 CFR 240.14d-2(b))
  - Pre-commencement communications pursuant to Rule 13e-4(c) under the Exchange Act (17 CFR 240.13e-4(c))
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**ITEM 8.01 OTHER EVENTS.**

On July 13, 2015, Wheeler Real Estate Investment Trust, Inc. filed a Form 8-K (the "Original 8-K") to report the completion of the acquisition of Chesapeake Square located in Onley, Virginia on July 10, 2015. This amendment is being filed for the sole purpose of filing the financial statements and pro forma financial information required by Item 9.01 on Form 8-K, and should be read in conjunction with the Original 8-K.

**ITEM 9.01 FINANCIAL STATEMENTS AND EXHIBITS.**

- (a) Financial statement of businesses acquired.

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Report of Independent Auditor.

Statements of Revenues and Certain Operating Expenses for the Three Months Ended March 31, 2015 (unaudited) and the Years Ended December 31, 2014 and 2013.

Notes to Statements of Revenues and Certain Operating Expenses for the Three Months Ended March 31, 2015 (unaudited) and the Years Ended December 31, 2014 and 2013.

- (b) Pro forma financial information.

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Unaudited Pro Forma Condensed Consolidated Balance Sheet as of March 31, 2015.

Unaudited Pro Forma Condensed Consolidated Statement of Operations for the Three Months Ended March 31, 2015.

Unaudited Pro Forma Condensed Consolidated Statement of Operations for the Year Ended December 31, 2014.

Notes to Unaudited Pro Forma Condensed Consolidated Financial Statements.

- (c) Shell company transactions.

Not Applicable.

- (d) Exhibits.

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23.1 Consent of Cherry Bekaert LLP.

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\* Filed as Exhibit 99.1 and incorporated herein by reference.

\*\* Filed as Exhibit 99.2 and incorporated herein by reference.

\*\*\* Filed as Exhibit 23.1 and incorporated herein by reference.

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## EXHIBIT INDEX

<u>Number</u>	<u>Description of Exhibit</u>
23.1	Consent of Cherry Bekaert LLP.
99.1	Financial Statements of Chesapeake Square.
99.2	Pro Forma Financial Information of Chesapeake Square.

**Consent of Independent Auditor**

We hereby consent to the incorporation by reference in the Registration Statements of Wheeler Real Estate Investment Trust, Inc., on Form S-11 (Nos. 333-189887, 333-194831, 333-195492, 333-198245 and 333-198696), Form S-3 (Nos. 333-193563, 333-194252 and 333-203563) and Form S-4 (No. 333-204957) of our report dated July 17, 2015, with respect to the Statements of Revenues and Certain Operating Expenses of Chesapeake Square for the years ended December 31, 2014 and 2013, which report appears in the accompanying Current Report on Form 8-K/A of Wheeler Real Estate Investment Trust, Inc.

/s/ Cherry Bekaert LLP  
Virginia Beach, Virginia  
July 17, 2015

**Report of Independent Auditor**

To the Board of Directors and Shareholders of  
Wheeler Real Estate Investment Trust, Inc.

**Report on the Statement**

We have audited the accompanying statements of revenues and certain operating expenses (the “Statements”) of Chesapeake Square (the “Property”) for the years ended December 31, 2014 and 2013.

**Management’s Responsibility for the Statement**

Management is responsible for the preparation and fair presentation of these Statements, in accordance with accounting principles generally accepted in the United States of America, that are free from material misstatement, whether due to fraud or error.

**Auditor’s Responsibility**

Our responsibility is to express an opinion on these Statements based on our audits. We conducted our audits in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the Statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the Statements. The procedures selected depend on the auditor’s judgment, including the assessment of the risks of material misstatement of the Statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity’s preparation and fair presentation of the Statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity’s internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the Statements.

We believe the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

**Opinion**

In our opinion, the Statements referred to above present fairly, in all material respects, the revenue and certain operating expenses of the Property for the years ended December 31, 2014 and 2013 in conformity with accounting principles generally accepted in the United States of America.

**Emphasis of Matter**

As further discussed in Note 1, on July 10, 2015, Wheeler Real Estate Investment Trust, Inc., through its subsidiary of Wheeler REIT, L.P., completed the acquisition of the Property.

The accompanying Statements were prepared as described in Note 2, for the purpose of complying with the rules and regulations of the Securities and Exchange Commission and are not intended to be a complete presentation of the Property’s revenue and expenses. Our opinion is not modified with respect to this matter.

/s/ Cherry Bekaert LLP

Virginia Beach, Virginia  
July 17, 2015

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**Chesapeake Square**  
**Statements of Revenues and Certain Operating Expenses**  
**For the Three Months Ended March 31, 2015 (unaudited) and the Years Ended December 31, 2014 and 2013**

	<b>Three Months Ended March 31, 2015</b>	<b>Years Ended December 31,</b>	
	<u>(unaudited)</u>	<b>2014</b>	<b>2013</b>
<b>REVENUES:</b>			
Rental income	\$ 164,179	\$ 657,935	\$ 675,732
Tenant reimbursements and other income	18,374	92,489	103,072
<b>Total Revenues</b>	<u>182,553</u>	<u>750,424</u>	<u>778,804</u>
<b>CERTAIN OPERATING EXPENSES:</b>			
Property operating	23,112	109,769	94,807
Real estate taxes	7,683	30,733	28,084
Repairs and maintenance	9,112	49,943	51,542
Other	14,384	23,769	24,706
<b>Total Certain Operating Expenses</b>	<u>54,291</u>	<u>214,214</u>	<u>199,139</u>
<b>Excess of Revenues Over Certain Operating Expenses</b>	<u>\$ 128,262</u>	<u>\$ 536,210</u>	<u>\$ 579,665</u>

See accompanying notes to statements of revenues and certain operating expenses.

**Chesapeake Square**  
**Notes to Statements of Revenues and Certain Operating Expenses**  
**For the Three Months Ended March 31, 2015 (unaudited) and the Years Ended December 31, 2014 and 2013**

**1. Business and Contribution and Assumption Agreement**

On July 10, 2015, Wheeler Real Estate Investment Trust, Inc., through its subsidiary of Wheeler Real Estate Investment Trust, L.P. (the "Operating Partnership"), entered into a Contribution and Assumption Agreement (the "Agreement") to acquire the membership interests of Chesapeake Square (the "Property"), a 99,848 square foot shopping center located in Onley, Virginia for a purchase price of approximately \$6.34 million. On July 10, 2015, the Operating Partnership completed the acquisition. The Property is 76% occupied and is anchored by Food Lion, which occupies approximately 35% of the total rentable square feet of the center through a lease which expires in December 2017.

**2. Basis of Presentation**

The Statements of Revenues and Certain Operating Expenses (the "Statements") have been prepared for the purpose of complying with Rule 3-14 of Regulation S-X, promulgated by the Securities and Exchange Commission, and are not intended to be a complete presentation of the Property's revenues and expenses. Certain operating expenses include only those expenses expected to be comparable to the proposed future operations of the Property. Expenses such as depreciation and amortization are excluded from the accompanying Statements. The Statements have been prepared on the accrual basis of accounting which requires management to make estimates and assumptions that affect the reported amounts of the revenues and expenses during the reporting periods. Actual results may differ from those estimates.

**3. Revenues**

The Property leases retail space under various lease agreements with its tenants. All leases are accounted for as noncancelable operating leases. The leases include provisions under which the Property is reimbursed for common area maintenance, real estate taxes and insurance costs. Pursuant to the lease agreements, income related to these reimbursed costs is recognized in the period the applicable costs are incurred. Certain leases contain renewal options at various periods at various rental rates.

The following table lists the tenants whose annualized rental income on a straight-line basis represented greater than 10% of total annualized rental income for all tenants on a straight line basis as of March 31, 2015 (unaudited) and December 31, 2014 and 2013:

Tenant	March 31, 2015	December 31, 2014	December 31, 2013
Food Lion	43.4 %	43.6 %	42.3 %
Rite Aid	13.6 %	13.6 %	13.2 %

The termination, delinquency or nonrenewal of one of the above tenants may have a material adverse effect on revenues. No other tenant represents more than 10% of annualized rental income as of March 31, 2015 (unaudited) and December 31, 2014 and 2013.

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**Chesapeake Square**  
**Notes to Statements of Revenues and Certain Operating Expenses**  
**For the Three Months Ended March 31, 2015 (unaudited) and the Years Ended December 31, 2014 and 2013**  
**(continued)**

**3. Revenues (continued)**

The weighted average remaining lease terms for tenants at the property was 2.12 years as of March 31, 2015 (unaudited). Future minimum rentals to be received under noncancelable tenant operating leases for each of the next five years and thereafter, excluding CAM and percentage rent based on tenant sales volume, as of March 31, 2015 (unaudited) and December 31, 2014 were as follows:

	<u>Twelve Months Ending</u> <u>March 31,</u> <u>(unaudited)</u>	<u>Years Ending December</u> <u>31,</u>
2015	—	621,549
2016	605,447	552,660
2017	521,252	438,014
2018	331,686	33,432
2019	26,041	18,809
Thereafter	17,325	3,150
	<u>\$ 1,501,751</u>	<u>\$ 1,667,614</u>

The above schedule takes into consideration all renewals and new leases executed subsequent to March 31, 2015 through the date of this report.

**4. Related Party Transactions**

The Property has entered into agreements with Wheeler Real Estate, LLC ("Wheeler Real Estate") and Wheeler Interests, LLC ("Wheeler Interests"), affiliates of the Operating Partnership, in connection with the management of the rental operations and management of the Property. The Property's management fees are 3% of monthly gross receipts and the asset management fees are 2% of monthly gross receipts. Property and asset management fees for the three months ended March 31, 2015 (unaudited) and the years ended December 31, 2014 and 2013 were as follows:

<u>Three Months Ended</u> <u>March 31, 2015</u> <u>(unaudited)</u>	<u>Years Ended</u>	
	<u>December 31, 2014</u>	<u>December 31, 2013</u>
\$ 8,584	\$ 37,800	\$ 39,310

**5. Subsequent Events**

On May 6, 2015, RTO, Inc. ("RTO") signed a Lease Termination Agreement with the Property, whereby RTO paid the Property \$15,000 to be released from their lease effective July 15, 2015. The Statements and Notes to the Statements have been adjusted to reflect this event.

Management has evaluated all events and transactions that occurred after December 31, 2014 up through July 17, 2015, the date the financial statements were available to be issued, and are not aware of any other events that have occurred subsequent to December 31, 2014 that would require additional adjustments to or disclosures in the Statements.

**UNAUDITED PRO FORMA CONDENSED CONSOLIDATED FINANCIAL INFORMATION**

The following unaudited pro forma condensed consolidated financial statements have been prepared to provide pro forma information with regard to the acquisition of Chesapeake Square (“the Property”), which Wheeler Real Estate Investment Trust, Inc. and Subsidiaries (“Wheeler REIT” or the “Company”), through Wheeler Real Estate Investment Trust, L.P. (“Operating Partnership”), its majority-owned subsidiary, acquired the membership interests of Chesapeake Square through a Contribution and Assumption Agreement from a related party on July 10, 2015. The Operating Partnership completed the acquisition on July 10, 2015.

The unaudited pro forma condensed consolidated balance sheet as of March 31, 2015 gives effect to the acquisition of the Property as if it occurred on March 31, 2015. The Wheeler REIT column as of March 31, 2015 represents the actual balance sheet presented in the Company’s Quarterly Report on Form 10-Q (“Form 10-Q”) filed on May 15, 2015 with the Securities and Exchange Commission (“SEC”) for the period. The pro forma adjustments column includes the preliminary estimated impact of purchase accounting and other adjustments for the periods presented.

The unaudited pro forma condensed consolidated statements of operations for the Company and the Property for the three months ended March 31, 2015 and the year ended December 31, 2014 give effect to the Company's acquisition of the Property, as if it had occurred on the first day of the earliest period presented. The Wheeler REIT column for the three months ended March 31, 2015 represents the results of operations presented in the Company’s Form 10-Q. The Wheeler REIT column for the year ended December 31, 2014 represents the results of operations presented in the Company’s Annual Report on Form 10-K (“Form 10-K”) filed with the SEC on March 25, 2015. The Property column includes the full years' operating activity for the Property for the year ended December 31, 2014 and three months' operating activity for the three months ended March 31, 2015, as the Property was acquired subsequent to March 31, 2015 and therefore was not included in the Company’s historical financial statements. The pro forma adjustments columns include the impact of purchase accounting and other adjustments for the periods presented.

The unaudited pro forma condensed consolidated financial statements have been prepared by the Company's management based upon the historical financial statements of the Company and of the acquired Property. Since the acquisition closed during the third quarter of 2015, the Property will be included in the consolidated financial statements included in the Company's Quarterly Report on Form 10-Q for the three months ending September 30, 2015, to be filed with the SEC. These pro forma statements may not be indicative of the results that actually would have occurred had the anticipated acquisition been in effect on the dates indicated or which may be obtained in the future.

In management's opinion, all adjustments necessary to reflect the effects of the Property acquisition have been made. These unaudited pro forma condensed consolidated financial statements are for informational purposes only and should be read in conjunction with the historical financial statements of the Company, including the related notes thereto, which were filed with the SEC on March 25, 2015 as part of its Form 10-K for the year ended December 31, 2014 and on May 15, 2015 as part of its Form 10-Q for the three months ended March 31, 2015.

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**Wheeler Real Estate Investment Trust, Inc. and Subsidiaries**  
**Pro Forma Condensed Consolidated Balance Sheet**  
**As of March 31, 2015**  
**(unaudited)**

	<u>Wheeler REIT</u>	<u>Pro Forma Adjustments</u>	<u>Pro Forma Consolidated</u>
	(A)	(B)	
<b>ASSETS:</b>			
Net investment properties	\$ 163,265,867	\$ 5,030,748	\$ 168,296,615
Cash and cash equivalents	80,958,326	(6,092,281)	74,866,045
Tenant and other receivables	2,114,898	—	2,114,898
Deferred costs, reserves, intangibles and other assets	41,665,098	1,433,870	43,098,968
<b>Total Assets</b>	<b>\$ 288,004,189</b>	<b>\$ 372,337</b>	<b>\$ 288,376,526</b>
<b>LIABILITIES:</b>			
Mortgages and other indebtedness	\$ 147,634,250	\$ —	\$ 147,634,250
Below market lease intangibles	—	125,443	125,443
Accounts payable, accrued expenses and other liabilities	7,211,725	—	7,211,725
<b>Total Liabilities</b>	<b>154,845,975</b>	<b>125,443</b>	<b>154,971,418</b>
Commitments and contingencies	—	—	—
Series C mandatorily convertible cumulative preferred stock	87,510,354	—	87,510,354
<b>EQUITY:</b>			
Series A preferred stock	1,458,050	—	1,458,050
Series B convertible preferred stock	36,608,768	—	36,608,768
Common stock	78,411	—	78,411
Additional paid-in capital	32,197,918	—	32,197,918
Accumulated deficit	(34,607,083)	—	(34,607,083)
Noncontrolling interest	9,911,796	246,894	10,158,690
<b>Total Equity</b>	<b>45,647,860</b>	<b>246,894</b>	<b>45,894,754</b>
<b>Total Liabilities and Equity</b>	<b>\$ 288,004,189</b>	<b>\$ 372,337</b>	<b>\$ 288,376,526</b>

See accompanying notes to unaudited pro forma condensed consolidated financial statements.

**Wheeler Real Estate Investment Trust, Inc. and Subsidiaries**  
**Pro Forma Condensed Consolidated Statement of Operations**  
**For the Three Months Ended March 31, 2015**  
**(unaudited)**

	Wheeler REIT (A)	Property (B)	Pro Forma Adjustments (C)	Pro Forma Consolidated
<b>REVENUES:</b>				
Rental income	\$ 4,380,605	\$ 164,179	\$ (23,586) (1)	\$ 4,521,198
Asset management fees	212,298	—	—	212,298
Commissions	108,893	—	—	108,893
Tenant reimbursements and other income	1,050,345	18,374	—	1,068,719
<b>Total Revenues</b>	<b>5,752,141</b>	<b>182,553</b>	<b>(23,586)</b>	<b>5,911,108</b>
<b>OPERATING EXPENSES AND CERTAIN</b>				
<b>OPERATING EXPENSES OF THE ACQUIRED:</b>				
Property operating	1,632,179	39,907	—	1,672,086
Non-REIT management and leasing services	369,775	—	—	369,775
Depreciation and amortization	3,236,484	—	137,757 (2)	3,374,241
Provision for credit losses	47,198	—	—	47,198
Corporate general & administrative	2,311,230	14,384	—	2,325,614
<b>Total Operating Expenses and Certain Operating Expenses of the Acquired</b>	<b>7,596,866</b>	<b>54,291</b>	<b>137,757</b>	<b>7,788,914</b>
<b>Operating Income (Loss) and Excess of Acquired</b>				
<b>Revenues Over Certain Operating Expenses</b>	<b>(1,844,725)</b>	<b>128,262</b>	<b>(161,343)</b>	<b>(1,877,806)</b>
Interest expense	(2,378,464)	—	—	(2,378,464)
<b>Net Income (Loss) and Excess of Acquired</b>				
<b>Revenues Over Certain Operating Expenses</b>	<b>\$ (4,223,189)</b>	<b>\$ 128,262</b>	<b>\$ (161,343)</b>	<b>\$ (4,256,270)</b>

See accompanying notes to unaudited pro forma condensed consolidated financial statements.

**Wheeler Real Estate Investment Trust, Inc. and Subsidiaries**  
**Pro Forma Condensed Consolidated Statement of Operations**  
**For the Year Ended December 31, 2014**  
**(unaudited)**

	Wheeler REIT (D)	Property (E)	Pro Forma Adjustments (C)	Pro Forma Consolidated
<b>REVENUES:</b>				
Rental income	\$ 13,598,681	\$ 657,935	\$ (40,966) (1)	\$ 14,215,650
Asset management fees	296,290	—	—	296,290
Commissions	158,876	—	—	158,876
Tenant reimbursements and other income	3,105,405	92,489	—	3,197,894
<b>Total Revenues</b>	<b>17,159,252</b>	<b>750,424</b>	<b>(40,966)</b>	<b>17,868,710</b>
<b>OPERATING EXPENSES AND CERTAIN OPERATING</b>				
<b>EXPENSES OF THE ACQUIRED:</b>				
Property operating	4,314,599	190,445	—	4,505,044
Depreciation and amortization	8,220,490	—	845,608 (2)	9,066,098
Provision for credit losses	60,841	—	—	60,841
Corporate general & administrative and other	9,495,711	23,769	—	9,519,480
<b>Total Operating Expenses and Certain Operating Expenses of the Acquired</b>	<b>22,091,641</b>	<b>214,214</b>	<b>845,608</b>	<b>23,151,463</b>
<b>Operating Income (Loss) and Excess of Acquired</b>				
<b>Revenues Over Certain Operating Expenses</b>	<b>(4,932,389)</b>	<b>536,210</b>	<b>(886,574)</b>	<b>(5,282,753)</b>
Interest expense	(6,813,426)	—	—	(6,813,426)
<b>Net Income (Loss) and Excess of Acquired</b>	<b>\$ (11,745,815)</b>	<b>\$ 536,210</b>	<b>\$ (886,574)</b>	<b>\$ (12,096,179)</b>

See accompanying notes to unaudited pro forma condensed consolidated financial statements.

Wheeler Real Estate Investment Trust, Inc. and Subsidiaries  
Notes to Pro Forma Condensed Consolidated Financial Statements  
(unaudited)

Pro Forma Balance Sheet

- A. Reflects the unaudited condensed consolidated balance sheet of the Company as of March 31, 2015 included in the Company's Form 10-Q as of March 31, 2015.
- B. Represents the estimated pro forma effect of the Company's \$6.3 million acquisition of the Property, assuming it occurred on March 31, 2015. The acquisition was completed by using a combination of cash and the issuance of common units in the Operating Partnership, which are represented in the "noncontrolling interests" line item. The Company has initially allocated the purchase price of the acquired Property to land, building and improvements, identifiable intangible assets and to the acquired liabilities based on their preliminary estimated fair values. Identifiable intangibles include amounts allocated to above/below market leases, the value of in-place leases and customer relationships value, if any. The Company estimated fair value based on estimated cash flow projections that utilize appropriate discount and capitalization rates and available market information. Estimates of future cash flows are based on a number of factors including the historical operating results, known trends and specific market and economic conditions that may affect the Property. Factors considered by management in its analysis of estimating the as-if-vacant property value include an estimate of carrying costs during the expected lease-up periods considering market conditions, and costs to execute similar leases. In estimating carrying costs, management includes real estate taxes, insurance and estimates of lost rentals at market rates during the expected lease-up periods, tenant demand and other economic conditions. Management also estimates costs to execute similar leases including leasing commissions, tenant improvements, legal and other related expenses. Intangibles related to above/below market leases and in-place lease value are recorded as acquired lease intangibles and are amortized as an adjustment to rental revenue or amortization expense, as appropriate, over the remaining terms of the underlying leases.

Pro Forma Statement of Operations

- A. Reflects the consolidated statement of operations of the Company for the three months ended March 31, 2015.
- B. Amounts reflect the historical operations of the Property for the three months ended March 31, 2015, unless otherwise noted.
- C. Represents the estimated unaudited pro forma adjustments related to the acquisition for the period presented.
  - (1) Represents estimated amortization of above/below market leases which are being amortized on a straight-line basis over the remaining terms of the related leases.
  - (2) Represents the estimated depreciation and amortization of the buildings and related improvements, leasing commissions, in place leases and capitalized legal/marketing costs resulting from the preliminary estimated purchase price allocation in accordance with accounting principles generally accepted in the United States of America. The buildings and site improvements are being depreciated on a straight-line basis over their estimated useful lives up to 40 years. The tenant improvements, leasing commissions, in place leases and capitalized legal/marketing costs are being amortized on a straight-line basis over the remaining terms of the related leases.
- D. Reflects the consolidated statement of operations of the Company for the year ended December 31, 2014.
- E. Amounts reflect the historical operations of the Property for the year ended December 31, 2014, unless otherwise noted.