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NASDAQ
THE NASDAQ OMX GROUP

William Slattery, CFA
Vice President
Listing Qualifications

Received SEC

APR 29 2014

By Electronic Mail

April 29, 2014

Mr. Jeffrey Thomas
Chief, IT Services
Division of Corporation Finance
U.S. Securities and Exchange Commission
100 F Street, N.E.
Washington, D.C. 20549

Washington, DC 20549
CERT NAS
File No. 001-35713

Dear Mr. Thomas:

This is to certify that on April 28, 2014 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:

Series B Preferred Stock, without par value per share
Warrants (April 29, 2019)

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

We understand that the Registrant is seeking immediate acceleration of the effective date of registration, and we hereby join in such request.

Sincerely,

William Slattery