

Wheeler Real Estate Investment Trust, Inc.

Form S-11MEF

September 11, 2014

As filed with the Securities and Exchange Commission on September 12, 2014

Registration No. 333-

UNITED STATES

SECURITIES AND EXCHANGE COMMISSION

Washington, D.C. 20549

Form S-11

REGISTRATION STATEMENT

FOR REGISTRATION UNDER THE SECURITIES ACT OF 1933

OF SECURITIES OF CERTAIN REAL ESTATE COMPANIES

Wheeler Real Estate Investment Trust, Inc.

(Exact name of registrant as specified in its governing instruments)

Riversedge North, 2529 Virginia Beach Blvd., Suite 200 Virginia Beach, Virginia 23452

(757) 627-9088

(Address, including zip code and telephone number, including area code, of registrant's principal executive offices)

CT Corporation System
111 Eighth Avenue
New York, New York 10011
(800) 624-0909

(Name, address, including zip code and telephone number, including area code, of agent for service)

Copies to:

Bradley A. Haneberg, Esq.

Matthew B. Chmiel, Esq.

Haneberg, PLC

5 W Runswick Drive

Richmond, Virginia 23238

(804) 814-2209 telephone

James M. Jenkins, Esq.

Alexander R. McClean, Esq.

Harter Secrest & Emery LLP

1600 Bausch & Lomb Place

Rochester, New York 14604

(585) 232-6500 telephone

(585) 232-2152 facsimile

Approximate date of commencement of proposed sale to the public: As soon as practicable after this Registration Statement becomes effective.

If any of the Securities being registered on this Form are to be offered on a delayed or continuous basis pursuant to Rule 415 under the Securities Act, check the following box: ☐

If this Form is filed to register additional securities for an offering pursuant to Rule 462(b) under the Securities Act, check the following box and list the Securities Act registration statement number of the earlier effective registration statement of the same offering. ☒ 333-198245

If this Form is a post-effective amendment filed pursuant to Rule 462(c) under the Securities Act, check the following box and list the Securities Act registration statement number of the earlier effective registration statement for the same offering. ☐

If this Form is a post-effective amendment filed pursuant to Rule 462(d) under the Securities Act, check the following box and list the Securities Act registration statement number of the earlier effective registration statement for the same offering. ☐

If delivery of the prospectus is expected to be made pursuant to Rule 434, please check the following box. ☐

Indicate by check mark whether the registrant is a large accelerated filer, an accelerated filer, a non-accelerated filer, or a smaller reporting company. See the definitions of large accelerated filer, accelerated filer and smaller reporting company in Rule 12b-2 of the Exchange Act.

Large accelerated filer ☐ Accelerated filer ☐
Non-accelerated filer ☐ (Do not check if a smaller reporting company) Smaller reporting company ☒

CALCULATION OF REGISTRATION FEE

Title of Each Class of	Proposed Aggregate	Amount of
Securities To Be Registered	Offering Price ⁽¹⁾	Registration Fee
Units, each Unit consisting of five shares of Series B Preferred Stock, without par value per share, and six Warrants each to purchase one share of Common Stock, par value \$0.01 per share ⁽²⁾	\$3,450,000	\$444.36
Series B Preferred Stock included as part of the Units ⁽³⁾		(5)
Warrants included as part of the Units ⁽⁴⁾		
Common Stock Issuable Upon Conversion of the Series B Preferred Stock ⁽⁶⁾		
Common Stock Issuable upon exercise of the Warrants ^{(7) (8)}	\$910,800	\$117.31
Total	\$4,360,800	\$562

(1)

Estimated solely for purposes of calculating the registration fee in accordance with Rule 457(o) under the Securities Act of 1933, as amended, or the Securities Act.

- (2) Includes \$450,000 units that may be purchased by the underwriters to cover over-allotments, if any.
- (3) We are registering 138,000 shares of Series B Preferred Stock hereunder, including 18,000 shares of Series B Preferred Stock to cover over-allotments, if any.
- (4) We are registering hereunder Warrants to purchase 165,600 shares of common stock hereunder, including Warrants to purchase 21,600 shares of common stock to cover over-allotments, if any.
- (5) No separate registration fee required pursuant to Rule 457(g) of the Securities Act.
- (6) No separate registration fee required pursuant to Rule 457 (i) of the Securities Act.
- (7) In accordance with Rule 457(g), the registration fee is calculated assuming an exercise price of \$5.50 per share, which is the highest of (i) the price at which the warrants may be exercised; (ii) the offering price of securities of the same class included in the registration statement; and (iii) the price of securities of the same class, as determined by Rule 457(c).
- (8) Pursuant to Rule 416 of the Securities Act, such number of shares of common stock registered hereby also shall include an indeterminate number of shares of common stock that may be issued in connection with stock splits, stock dividends, recapitalizations or similar events or adjustments in the number of shares issuable as provided in the Warrants and the rights, preferences and limitations of the Series B Preferred Stock.

Explanatory Note

This registration statement is being filed pursuant to Rule 462(b) (Rule 462(b)) under the Securities Act of 1933, as amended, and General Instruction G of Form S-11, and includes the registration statement facing page, this page, the signature page, an exhibit index, opinions of counsel and the independent registered public accountants' consents. Pursuant to Rule 462(b), the contents of our registration statement on Form S-11, as amended (File No. 333-198245), including the exhibits thereto, which was declared effective by the Securities and Exchange Commission on September 11, 2014 (the Initial Registration Statement), are incorporated by reference into this registration statement. This registration statement covers the registration of an additional 138,000 shares of our Series B Preferred Stock and Warrants to purchase 165,600 shares of our common stock for sale in the offering related to the Initial Registration Statement.

SIGNATURES

Pursuant to the requirements of the Securities Act of 1933, as amended, the registrant certifies that it has reasonable grounds to believe that the registrant meets all of the requirements for filing on Form S-11 and has duly caused this registration statement to be signed on its behalf by the undersigned, thereunto duly authorized, in the City of Virginia Beach, Commonwealth of Virginia, on this 12th day of September, 2014.

WHEELER REAL ESTATE INVESTMENT
TRUST, INC.

By: /s/ JON S. WHEELER
 Jon S. Wheeler

Chairman and Chief Executive Officer

Pursuant to the requirements of the Securities Act of 1933, as amended, this registration statement has been signed by the following persons in the capacities and on the dates indicated.

Signature	Title	Date
/s/ JON S. WHEELER*	Chairman of the Board of Directors and Chief Executive Officer (Principal Executive Officer)	September 12, 2014
Jon. S. Wheeler		
*	Chief Financial Officer (Principal Financial and Accounting Officer)	September 12, 2014
Steven M. Belote		
*	Director	September 12, 2014
Christopher J. Ettel		
*	Director	September 12, 2014
David Kelly		
*	Director	September 12, 2014
William W. King		
*	Director	September 12, 2014
Warren D. Harris		
*	Director	September 12, 2014
Carl B. McGowan, Jr.		

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*

Director

September 12, 2014

Ann L. McKinney

*

Director

September 12, 2014

Jeffrey Zwerdling

* /s/ Jon S. Wheeler
Jon S. Wheeler
Attorney-in-Fact
September 12, 2014

EXHIBIT INDEX

Exhibit

- 5.1 Opinion of Kaufman & Canoles, P.C.
- 8.1 Opinion of Kaufman & Canoles, P.C. with respect to tax matters
- 23.1 Consent of Cherry Bekaert LLP related to Port Crossing Shopping Center, LaGrange Marketplace, Cyress Shopping Center, Harrodsburg Marketplace, Freeway Junction, Clover Plaza, South Square, Waterway Plaza, Wetland Square, and St. George Plaza.
- 23.2 Consent of Cherry Bekaert LLP related to Brook Run Shopping Center and Northeast Plaza Shopping Center.
- 23.3 Consent of Cherry Bekaert LLP related to the Annual Report on Form 10-K of Wheeler Real Estate Investment Trust, Inc. for the fiscal year ended December 31, 2013
- 23.4 Consent of Kaufman & Canoles, P.C. (included in Exhibit 5.1)
- 23.5 Consent of Kaufman & Canoles, P.C. (included in Exhibit 8.1)