

Wheeler Real Estate Investment Trust, Inc.
Form 8-K
February 10, 2017

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

FORM 8-K

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): February 8, 2017

WHEELER REAL ESTATE INVESTMENT TRUST, INC.

(Exact name of registrant as specified in its charter)

Maryland
(State or Other Jurisdiction

of Incorporation)

001-35713
(Commission

File Number)
2529 Virginia Beach Blvd., Suite 200

45-2681082
(IRS Employer

Identification No.)

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Virginia Beach, VA 23452

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

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))

ITEM 1.01 ENTRY INTO A MATERIAL DEFINITIVE AGREEMENT.

On November 15, 2016, Wheeler Real Estate Investment Trust, Inc. (the Company) filed a Current Report on Form 8-K (the Original 8-K) to report the contribution of the membership interests in P&W SC/GA Properties I Management, LLC (P&W) and South Main Streets, LLC (South Main) held by Multiple Holdings, LLC, Woodside Capital, LLC, SMS Management, LLC and P&W SC/GA Properties I Management, LLC (the Contributors), among others, to Wheeler REIT, L.P. (Wheeler REIT), a Virginia limited partnership of which the Company is the sole general partner, in exchange for common units (the Common Units) of Wheeler REIT, and as described more fully in Item 3.02 of the Original 8-K. On February 8, 2017, in connection with the contribution of the membership interests of P&W and South Main held by the Contributors to Wheeler REIT, the Company and Wheeler REIT entered into a Tax Protection Agreement (the Tax Protection Agreement) with Jon Wheeler due to his ownership interests in the Contributors, obligating Wheeler REIT to reimburse Mr. Wheeler (or his affiliates that received the Common Units) for tax liabilities resulting from their recognition of certain taxable income or gain in the event that Wheeler REIT takes certain action prior to November 10, 2023 with respect to the properties held by P&W and South Main, the result of which causes such recognition of taxable income or gain.

The Tax Protection Agreement is attached as an exhibit to this Form 8-K and is incorporated herein by reference. Jon Wheeler is the Company's Chairman and Chief Executive Officer, and the Company is the general partner of Wheeler REIT. No other officer, director or affiliate of the Company is affiliated with any of the parties.

ITEM 9.01 FINANCIAL STATEMENTS AND EXHIBITS.

(a) Financial statement of businesses acquired.
Not Applicable.

(b) Pro forma financial information.
Not applicable.

(c) Shell company transactions.
Not Applicable.

(d) Exhibits.

10.1 Tax Protection Agreement.

Pursuant to the requirements of the Securities and Exchange Act of 1934, the Registrant has duly caused this report to be signed on its behalf by the undersigned thereunto duly authorized.

WHEELER REAL ESTATE INVESTMENT
TRUST, INC.

By: /s/ Jon S. Wheeler
Jon S. Wheeler
Chairman and Chief Executive Officer

Dated: February 10, 2017.

EXHIBIT INDEX

| Number | Description of Exhibit |
|---------------|-------------------------------|
| 10.1 | Tax Protection Agreement. |