

March 22, 2005

Mail Stop 0409

VIA U.S. MAIL AND FAX (336) 297-0931

Mr. Frank C. Marchisello, Jr.
Executive Vice President and Chief Financial Officer
Tanger Properties Limited Partnership
3200 Northline Avenue, Suite 360
Greensboro, NC 27408

Re: Tanger Properties Limited Partnership
Form 10-K for the year ended December 31, 2004
File No. 333-03526-01

Dear Mr. Marchisello:

We have reviewed your above referenced filing and have the following comments. We have limited our review to only your financial statements and related disclosures and will make no further review of your document. As such, all persons who are responsible for the adequacy and accuracy of the disclosure are urged to be certain that they have included all information required pursuant to the Securities Exchange Act of 1934.

Where indicated, we think you should revise your document in response to these comments. If you disagree, we will consider your explanation as to why our comment is inapplicable or a revision is unnecessary. Please be as detailed as necessary in your explanation. In some of our comments, we may ask you to provide us with supplemental information so we may better understand your disclosure. After reviewing this information, we may or may not raise additional comments.

Please understand that the purpose of our review process is to assist you in your compliance with the applicable disclosure requirements and to enhance the overall disclosure in your filing. We look forward to working with you in these respects. We welcome any questions you may have about our comments or on any other aspect of our review. Feel free to call us at the telephone numbers listed at the end of this letter.

Form 10-K for the year ended December 31, 2004

Note 17. Subsequent Events, page F-24

1. Please supplementally advise us how you considered SFAS 144 in evaluating the property in Seymour, Indiana for impairment, and in the subsequent accounting for the disposal of the property in the first quarter. In your response, specifically address the following:
 - What did you consider to be the long-lived asset (asset group) in your evaluation for impairment in accordance with paragraph 7 of SFAS 144?
 - How does the asset (asset group) that was sold in the first quarter of 2005 qualify as a component of an entity in accordance with paragraph 41 of SFAS such that the loss on sale should be reflected in discontinued operations?
 - Was the property that was sold in the first quarter of 2005 under contract at December 31, 2004 at the subsequent sale price?
2. In addition, please clarify how you calculated the loss on sale of the property. Specifically, tell us the carrying amount of the property sold and the carrying amount of the excess land and outparcels retained.

* * * *

As appropriate, please amend your Form 10-K and respond to these comments within 10 business days or tell us when you will provide us with a response. You may wish to provide us with marked copies of the amendment to expedite our review. Please furnish a cover letter with your amendment that keys your responses to our comments and provides any requested supplemental information. Detailed cover letters greatly facilitate our review. Please file your cover letter on EDGAR. Please understand that we may have additional comments after reviewing your amendment and responses to our comments.

We urge all persons who are responsible for the accuracy and adequacy of the disclosure in the filings reviewed by the staff to be certain that they have provided all information investors require for an informed decision. Since the company and its management are in possession of all facts relating to a company's disclosure, they are responsible for the accuracy and adequacy of the disclosures they have made.

In connection with responding to our comments, please provide, in writing, a statement from the company acknowledging that

- the company is responsible for the adequacy and accuracy of the disclosure in the filings;

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- staff comments or changes to disclosure in response to staff comments do not foreclose the Commission from taking any action with respect to the filings; and
- the company may not assert staff comments as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States.

In addition, please be advised that the Division of Enforcement has access to all information you provide to the staff of the Division of Corporation Finance in our review of your filings or in response to our comments on your filings.

You may contact Eric McPhee, Staff Accountant, at (202) 824-5419 or me at (202) 824-5222 if you have questions.

Sincerely,

Steven Jacobs
Branch Chief