

August 8, 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  
      Filed March 16, 2005  
      File No. 333-03526-01**

Dear Mr. Marchisello:

We have completed our review of your Form 10-K and do not, at this time, have any further comments.

Sincerely,

Steven C. Jacobs  
Branch Chief