

**UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
April 6, 2009**

**ORDER GRANTING CONFIDENTIAL TREATMENT  
UNDER THE SECURITIES EXCHANGE ACT OF 1934**

**Tarragon Corporation**

**File No. 0-22999 - CF# 22850**

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Tarragon Corporation submitted an application under Rule 24b-2 requesting confidential treatment for information they excluded from the Exhibits to a Form 8-K filed on November 4, 2008.

Based on representations by Tarragon Corporation that this information qualifies as confidential commercial or financial information under the Freedom of Information Act, 5 U.S.C. 552(b)(4), the Division of Corporation Finance has determined not to publicly disclose it. Accordingly, excluded information from the following exhibit will not be released to the public for the time period specified:

Exhibit 10.1      through December 31, 2009

For the Commission, by the Division of Corporation Finance, pursuant to delegated authority:

Sonia G. Barros  
Special Counsel