

Mail Stop 4561

March 10, 2009

Mr. Steven B. Tanger
President and Chief Executive Officer
Tanger Factory Outlet Centers, Inc.
3200 Northline Avenue
Suite 360
Greensboro, NC 27408

**Re: Tanger Factory Outlet Centers, Inc.
 Tanger Properties Limited Partnership
 Forms 10-K for the year ended December 31, 2007
 Filed 02/28/08
 Definitive Proxy Statement
 Filed 04/03/08
 File Nos. 001-11986 and 333-03526-01**

Dear Mr. Tanger:

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

Sincerely,

Daniel L. Gordon
Branch Chief