

Tanger Factory Outlet Centers, Inc., a North Carolina corporation (the "Company"), previously registered 1,750,000 common shares of the Company, \$.01 par value (the "Common Shares"), to be offered or sold to participants under the

Company's Share Option Plan for Directors and Executive and Key Employees of Tanger Factory Outlet Centers, Inc. (the "Share Option Plan") and the Unit Option Plan for Employees of Tanger Properties Limited Partnership ("Unit Option Plan") on Form S-8 (File Nos. 333-80450 and 333-91863). At the Annual Meeting of Shareholders of the Company on May 9, 2003, the Shareholders ratified an increase, from 1,750,000 to 2,250,000, in the aggregate number of Common Shares which may be issued under the Share Option Plan and Unit Option Plan. In order to add restricted shares and other share-based grants to the Share Option Plan and to merge the Unit Option Plan into the Share Option Plan, holders of Common Shares (the "Shareholders") ratified the Amended and Restated Incentive Award Plan (the "Incentive Plan") of Tanger Factory Outlet Centers, Inc. and Tanger Properties Limited Partnership (the "Operating Partnership"), by and between the Company and the Operating Partnership, at the Annual Meeting of Shareholders of the Company held on May 14, 2004 (the "Annual Meeting"). At the Annual Meeting the Shareholders also ratified an increase, from 2,250,000 to 3,000,000, in the aggregate number of Common Shares which may be issued under the Incentive Plan.

On December 29, 2004, the Company's Common Shares underwent a two-for-one split (the "Stock Split"). Accordingly, pursuant to Rule 416(a) of the Securities Act of 1933, 3,500,000 Common Shares were previously registered and pursuant to Section 10.3 of the Incentive Plan, an aggregate of 6,000,000 Common Shares may be issued under the Incentive Plan. This registration statement is being filed pursuant to General Instruction E on Form S-8 (Registration of Additional Securities) in order to register an additional 2,500,000 Common Shares, as approved by the Shareholders, which may be offered or sold to participants under the Incentive Plan.

#### INCORPORATION BY REFERENCE

The Company has filed with the Securities and Exchange Commission the Registration Statements with respect to 1,750,000 Common Shares (as adjusted pursuant to Rule 416(a) of the Securities Act of 1933 to 3,500,000 Common Shares due to the Stock Split) and the Definitive Proxy Statement for the Annual Meeting of Shareholders held on May 14, 2004. The contents of such Registration Statements (File Nos. 333-80450 and 333-91863) and Definitive Proxy Statement (File No. 001-11986) are hereby incorporated by reference.

Item 8.

#### EXHIBITS

- 5(a) Opinion of Vernon, Vernon, Wooten, Brown, Andrews & Garrett, P.A. as to the legality of the Common Shares being registered.
- 23(a) Consent of PricewaterhouseCoopers LLP.
- 23(b) Consent of Vernon, Vernon, Wooten, Brown, Andrews & Garrett, P.A. (Included in Exhibit 5(a)).
- 24 Power of Attorney (included on signature page).

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#### SIGNATURES

Pursuant to the requirements of the Securities Act of 1933, as amended, the Registrant certifies that it has reasonable grounds to believe that it meets all of the requirements for filing on Form S-8 and has duly caused this registration statement to be signed on its behalf by the undersigned, thereunto duly authorized, in the city of Greensboro, State of North Carolina, on this 27th day of July 2005.

TANGER FACTORY OUTLET CENTERS, INC.

By: /s/ Stanley K. Tanger

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Stanley K. Tanger  
Chairman of the Board and Chief  
Executive Officer

#### POWER OF ATTORNEY

Each of the undersigned officers and directors of the Company hereby severally constitutes and appoints Stanley K. Tanger the undersigned's true and lawful attorney-in-fact and agent, with full power of substitution and resubstitution, for the undersigned and in the undersigned's name, place and stead, in any and all capacities (unless revoked in writing), to sign this Registration Statement on Form S-8, and any and all amendments thereto,

including any post-effective amendments as well as any related registration statement (or amended thereto) filed in reliance upon Rule 462(b) under the Securities Act, as amended and to file the same, with all exhibits thereto and other documents in connection therewith, with the Securities and Exchange Commission, granting to such attorney-in-fact and agent full power and authority to do and perform each and every act and thing requisite or necessary to be done in connection therewith, as fully as to all intents and purposes as the undersigned might and could do in person, hereby ratifying and confirming all that said attorney-in-fact and agents or his substitute or substitutes, may lawfully do or cause to be done by virtue thereof.

Pursuant to the requirements of the Securities Act of 1933, as amended, this registration statement has been signed by the following persons in their respective capacities with Tanger Factory Outlet Centers, Inc. and on the date indicated.

<TABLE>  
<CAPTION>

Signature -----	Title -----	Date Signed -----
<S>		
/s/ Stanley K. Tanger ----- Stanley K. Tanger	Chairman of the Board and Chief Executive Officer (Principal Executive Officer)	<C> <C> July 27, 2005
/s/ Steven B. Tanger ----- Steven B. Tanger	President, Chief Operating Officer and Director	July 27, 2005
/s/ Frank C. Marchisello, Jr. ----- Frank C. Marchisello, Jr.	Executive Vice President and Chief Financial Officer (Principal Financial and Accounting Officer)	July 27, 2005
/s/ Jack Africk ----- Jack Africk	Director	July 27, 2005
/s/ William G. Benton ----- William G. Benton	Director	July 27, 2005
/s/ Thomas E. Robinson ----- Thomas E. Robinson	Director	July 27, 2005
/s/ Allan L. Schuman ----- Allan L. Schuman	Director	July 27, 2005

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EXHIBIT 5(a)

[LETTERHEAD OF VERNON, VERNON, WOOTEN,  
BROWN, ANDREWS & GARRETT, P.A.]

July 27, 2005

Tanger Factory Outlet Centers, Inc.  
3200 Northline Avenue  
Suite 360  
Greensboro, NC 27408

Re: Tanger Factory Outlet Centers, Inc.  
Registration Statement or Form S-8

Ladies and Gentlemen:

We have acted as counsel to Tanger Factory Outlet Centers, Inc. (the "Company") and to Tanger Properties Limited Partnership ("the "Operating Partnership") in connection with the authorization of 2,500,000 Common Shares, par value \$0.01 per share (the "Shares"), to be issued by the Company pursuant to the Amended and Restated Incentive Award Plan of Tanger Factory Outlet Centers, Inc. and Tanger Properties Limited Partnership (the "Incentive Plan").

We are familiar with the proceedings which have been taken and which are contemplated by the Company in connection with the adoption of the Incentive Plan and the authorization and issuance of the Shares. For purposes of this opinion, we have assumed that such proceedings will be timely completed in the manner presently proposed. In particular, we have assumed that the Shares will be issued pursuant to the terms of the Incentive Award Plan (or in exchange for Units issued under the Amended and Restated Unit Option Plan for Employees of Tanger Properties Limited Partnership which has been merged into the Incentive Plan), that the Company and the Operating Partnership, shall have received the exercise price payable for each Share or Unit under the terms of the Incentive Award Plan, and that the Company shall have issued share certificates evidencing any such Shares.

We have reviewed such documents and considered such matters of law and fact as we, in our professional judgment, have deemed appropriate to render the opinions contained herein. The opinions expressed herein are limited to matters governed by the laws of the State of North Carolina and no opinion is expressed herein as to the laws of any other jurisdiction.

Based upon and subject to the foregoing and to the further limitations and qualifications herein expressed, it is our opinion that the Shares have been duly authorized and that, upon receipt by the Company or the Operating Partnership of the exercise price and the issuance of share certificates evidencing the Shares, the Shares will be validly issued, fully paid and non-assessable.

We understand that you intend to file a Registration Statement on Form S-8 (the "Registration Statement") with the Securities and Exchange Commission in connection with the registration of the Shares under the Securities Act of 1933, as amended. We consent to your filing this opinion as an exhibit to the Registration Statement.

Very truly yours,

/s/ Vernon, Vernon, Wooten, Brown, Andrews & Garrett, P.A.

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Vernon, Vernon, Wooten, Brown, Andrews & Garrett, P.A.

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Exhibit 23(a)

CONSENT OF INDEPENDENT ACCOUNTANTS

We hereby consent to the incorporation by reference in this Registration Statement of Tanger Factory Outlet Centers, Inc. on Form S-8 of our report dated March 14, 2005 relating to the financial statements and financial statement schedule, which appears in Tanger Factory Outlet Centers, Inc.'s Annual Report on Form 10-K for the year ended December 31, 2004. We also consent to the incorporation by reference of our report dated March 14, 2005 related to the financial statement schedule, which appears in such Annual Report on Form 10-K.

PricewaterhouseCoopers LLP

Greensboro, North Carolina  
July 27, 2005

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