

SECURITIES AND EXCHANGE COMMISSION
Washington, D.C. 20549

Form 8-K

CURRENT REPORT
Pursuant to Section 13 or 15(d) of the
Securities Exchange Act of 1934

Date of Report (Date of earliest event reported): September 12, 1997

TANGER FACTORY OUTLET CENTERS, INC.

(Exact name of registrant as specified in its charter)

<TABLE>

<S>	NORTH CAROLINA	<C>	333-99736 333-3526	<C>	56-1815473
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(State or Other Jurisdiction Incorporation) Identification Number)	(Commission File Numbers)	(I.R.S. Employer or
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1400 West Northwood Street
Greensboro, NC 27408
(principal executive offices)
(910) 274-1666

Item 5. OTHER EVENTS

On September 12, 1997, Tanger Factory Outlet Centers, Inc. filed a prospectus pursuant to Rule 424(b)(3) incorporating by reference certain financial statements and financial statement schedules that have been audited by Coopers & Lybrand LLP and naming Coopers & Lybrand LLP as an expert. The consent of Coopers & Lybrand LLP to such inclusion and reference is filed as an Exhibit herewith.

Item 7. FINANCIAL STATEMENTS AND EXHIBITS

- (a) Not applicable
- (b) Not applicable
- (c) Exhibits

EXHIBIT NO. DESCRIPTION

23.1 Consent of Independent Accountants, dated October 21, 1997.

SIGNATURES

Pursuant to the requirements of the Securities Exchange Act of 1934, the registrant has duly caused this report to be signed on its behalf by the undersigned thereunto duly authorized.

Dated: October 27, 1997

TANGER FACTORY OUTLET CENTERS, INC.

By: /s/Stanley K. Tanger

Name: Stanley K. Tanger

Title: Chief Executive Officer

[LETTERHEAD]

CONSENT OF INDEPENDENT ACCOUNTANTS

We consent to the incorporation by reference in this registration statement on Form S-3 (File Nos. 33-99736/33-99736-01 and 333-3526/333-3526-01), of our report dated January 27, 1997, except for Note 14, which is dated February 28, 1997, on our audits of the consolidated financial statements and financial statement schedules of Tanger Factory Outlet Centers, Inc. included in the Annual Report on Form 10-K. We also consent to the inclusion in this registration statement on Form S-3 (File Nos. 33-99736/33-99736-01 and 333-3526/333-3526-01) of our report dated January 27, 1997, except for Note 14, which is dated February 28, 1997, on our audits of the financial statements of Tanger Properties Limited Partnership, a subsidiary of Tanger Factory Outlet Centers, Inc. We also consent to the reference to our Firm under the caption "Experts".

/s/Coopers & Lybrand L.L.P.
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Coopers & Lybrand L.L.P.

Greensboro, North Carolina
October 21, 1997