

VIA EDGAR AND FACSIMILE

Mr. Tom Kluck
United States Securities and Exchange Commission
Division of Corporate Finance
100 F Street, NE
Washington, DC 20549-7010

April 21, 2009

Securities and Exchange Commission
100 F Street, NE
Washington, D.C. 20549

Re: Tanger Factory Outlet Centers, Inc.
Tanger Properties Limited Partnership
Filed on Form S-4
Registration No. 333-158503

Ladies and Gentlemen:

We hereby join in the request of the registrants that the effectiveness of the above-captioned Registration Statement, as amended, be accelerated to 5:00 p.m. on April 23, 2009 or as soon thereafter as practicable.

Very truly yours,

GOLDMAN, SACHS & CO.
MERRILL LYNCH, PIERCE, FENNER & SMITH
INCORPORATED

By: /s/ Goldman, Sachs & Co.
(Goldman, Sachs & Co.)

Merrill Lynch, Pierce, Fenner & Smith
Incorporated

By: /s/ Jack Vissicchio
Name: Jack Vissicchio
Title: Managing Director