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Via Federal Express/Priority Overnight

(850) 487-6919

PLEASE RESPOND TO
BURLINGTON

January 27, 2000

Florida Secretary of State
Division of Corporations
409 East Gaines Street
Tallahassee, Florida 32399
ATTN: Ms. Beth Register

400003118844--0

-02/01/00--01090--010

*****350.00 *****350.00

400003118844--0

-02/01/00--01090--011

*****52.50 *****52.50

Re: **Qualification of Tanger GP Trust**, a Maryland Business Trust

As a Foreign Business in the State of Florida

Our File: 4231A-28

Dear Ms. Register:

I represent Tanger GP Trust which is a business trust formed in the State of Maryland. Tanger GP Trust is a general partner of Tanger Properties Limited Partnership, a North Carolina limited partnership qualified to do business in your State. Previously Tanger Factory Outlet Centers, Inc., a North Carolina corporation was the general partner of Tanger Properties Limited Partnership and it, too, was qualified to do business in your State. However, Tanger GP Trust is now the new general partner of Tanger Properties Limited Partnership.

The only activity of Tanger GP Trust is as the sole general partner of Tanger Properties Limited Partnership. Tanger Properties Limited Partnership is in the business of acquiring, owning and developing Shopping Centers.

Tanger GP Trust is a Maryland business trust, but it is not, and is not associated with, a bank, savings and loan, or any other banking facility or financial facility.

Since Tanger GP Trust, is the general partner of a partnership conducting business in your State, it is my understanding that Tanger GP Trust should also be qualified to do business in your State.

04231A-000028/167040 v4

Florida Division of Corporations

January 27, 2000

Page 2

Accordingly, I am providing to you the following:

1. Affidavit to the Secretary of State of Florida to File or Qualify Tanger GP Trust as a business trust (1 original) together with a true and correct copy of the Declaration of Trust filed in Maryland and a Certificate of Good Standing issued by the State of Maryland (1 original);
2. Certification Fee of \$52.50; and
3. Filing fee of \$350.00 with check made payable to the Florida Secretary of State.

Please call me if you have any questions, or if I need to provide any further information, or if any additional actions need to be taken to properly qualify/register Tanger GP Trust in your State. For your convenience my phone number is: 336-227-8851; my facsimile transmission number is: 336-226-3866; and, my internet address is: RJG@VernonLaw.com.

Also enclosed is a Federal Express pre-addressed, prepaid envelope for returning to us evidence of the qualification of Tanger GP Trust in your State.

Yours very truly,


R. Joyce Garrett

RJG/mdf
enclosures

cc: Stanley K. Tanger
Steven B. Tanger (via U.S. Mail)
Virginia R. Summerell
Frank C. Marchisello, Jr.



AFFIDAVIT TO THE SECRETARY OF STATE OF FLORIDA
TO FILE OR QUALIFY

Tanger GP Trust

A BUSINESS TRUST

In accordance with Section 609.02 of the Florida Statutes, pertaining to Common Law Declarations of Trust, the undersigned, the Chairman of the Board of Trustees of Tanger GP Trust a Maryland Business Trust hereby affirms in order to file or qualify
(Name of Trust) (State)
Tanger GP Trust, in the State of Florida.
(Name of Trust)

1. Two or more persons are named in the Trust.
2. The principal address is 3200 Northline Avenue, Suite 360, Greensboro, North Carolina, 27408.
3. The registered agent and office in the State of Florida is: Corporation Service Company, 1201 Hays Street, Tallahassee, Florida 32301.
4. Acceptance by the registered agent: Having been named as registered agent to accept service of process for the above named Declaration of Trust at the place designated in this affidavit, I hereby accept the appointment as registered agent and agree to act in this capacity.

[Signature]
(Signature of Registered Agent)

5. I certify that the attached is a true and correct copy of the Declaration of Trust under which the association proposes to conduct its business in Florida. Also attached is a certificate of good standing issued by the State of Maryland.

[Signature]
Name: Stanley K. Tanger, Chairman of the Board of Trustees

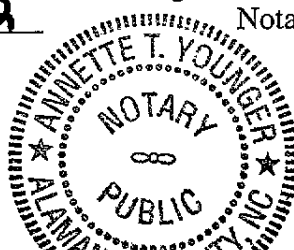
STATE OF NORTH CAROLINA
COUNTY OF Alamance

I, Annette T. Younger, a Notary Public for the above State and County do hereby certify that Stanley K. Tanger personally appeared before me this day and being duly sworn, declared that he is the Chairman of the Board of Trustees of Tanger GP Trust, a Maryland business trust, and that by authority duly given and as the act of the Trust the foregoing document was signed in its name by him as its Chairman of the Board of Trustees.

Witness my hand and notarial seal this the 19th day of January, 2000.

My Commission Expires: 1-23-02

(NOTARY SEAL)



[Signature]
Notary Public

FILED
00 JAN 31 PM 12:49
SECRETARY OF STATE
TALLAHASSEE, FLORIDA

FILED

STATE DEPARTMENT OF ASSESSMENTS AND TAXATION

APPROVED FOR RECORD

00 JAN 31 PM 12:49

TANGER GP TRUST

12-24-93 RECEIVED 12:55 PM

SECRETARY OF STATE
TALLAHASSEE, FLORIDA

DECLARATION OF TRUST

'93 DEC 24 PM 12 55

Dated December 23, 1993

UNING PER GROUP

This DECLARATION OF TRUST is made as of the date set forth above by the undersigned Trustee (as defined herein).

**ARTICLE I
FORMATION**

The Trust is a real estate investment trust within the meaning of Title 8 of the Corporations and Associations Article of the Annotated Code of Maryland, as amended from time to time ("Title 8"). The Trust shall not be deemed to be a general partnership, limited partnership, joint venture, joint stock company or a corporation (but nothing herein shall preclude the Trust from being treated for tax purposes as an association under the Internal Revenue Code of 1986, as amended from time to time (the "Code")).

**ARTICLE II
NAME**

The name of the Trust is:

Tanger GP Trust

Under circumstances in which the Board of Trustees of the Trust (the "Board of Trustees" or "Board") determines that the use of the name of the Trust is not practicable, the Trust may use any other designation or name for the Trust.

**ARTICLE III
PURPOSES AND POWERS**

Section 1. Purpose. The purposes for which the Trust is formed are to invest in and to acquire, hold, manage, administer, control and dispose of property, including, without limitation or obligation, engaging in business as a real estate investment trust under the Code.

Section 2. Power. The Trust shall have all of the powers granted to real estate investment trusts by Title 8 and all other powers which are not inconsistent with law and are appropriate to promote and attain the purposes set forth in the Declaration of Trust.

STATE OF MARYLAND
I hereby certify that this is a true and correct copy of the page document on file in this office.
STATE DEPARTMENT OF ASSESSMENTS AND TAXATION
BY: *[Signature]*
Custodian
This stamp replaces our previous certification system. Effective: 6/95

83628134

ARTICLE IV

RESIDENT AGENT

The name of the resident agent of the Trust in the State of Maryland is James J. Hanks, Jr., whose post office address is c/o Ballard Spahr Andrews & Ingersoll, LLP, 300 East Lombard Street, Baltimore, Maryland 21202. The resident agent is a citizen of and resides in the State of Maryland. The Trust may have such offices or places of business within or outside the State of Maryland as the Board of Trustees may from time to time determine.

ARTICLE V

BOARD OF TRUSTEES

Section 1. Powers. Subject to any express limitations contained in the Declaration of Trust or in the Bylaws, (a) the business and affairs of the Trust shall be managed under the direction of the Board of Trustees and (b) the Board shall have full, exclusive and absolute power, control and authority over any and all property of the Trust. The Board may take any action as in its sole judgment and discretion is necessary or appropriate to conduct the business and affairs of the Trust. The Declaration of Trust shall be construed with the presumption in favor of the grant of power and authority to the Board. Any construction of the Declaration of Trust or determination made in good faith by the Board concerning its power and authority hereunder shall be conclusive. The enumeration and definition of particular powers of the Board of Trustees included in the Declaration of Trust or in the Bylaws shall in no way be limited or restricted by reference to or inference from the terms of this or any other provision of the Declaration of Trust or the Bylaws or construed or deemed by inference or otherwise in any manner to exclude or limit the powers conferred upon the Board or the trustees of the Trust (collectively, the "Trustees" and, individually, a "Trustee") under the general laws of the State of Maryland or any other applicable laws.

The Board, without any action by the shareholders of the Trust (collectively, the "Shareholders" and, individually, a "Shareholder"), shall have and may exercise, on behalf of the Trust, without limitation, the power to terminate the status of the Trust as a real estate investment trust under the Code; to adopt, amend and repeal Bylaws; to elect officers in the manner prescribed in the Bylaws; to solicit proxies from holders of shares of beneficial interest of the Trust; and to do any other acts and deliver any other documents necessary or appropriate to the foregoing powers.

Section 2. Number. The number of Trustees initially shall be three, which number may thereafter be increased or decreased by the Trustees then in office from time to time; however, the total number of Trustees shall be not less than one and not more than 15. No reduction in the number of Trustees shall cause the removal of any Trustee from office prior to the expiration of his term.

Section 3. Initial Board. The name of the Trustees who shall serve until the first annual meeting of shareholders and until his successor is duly elected and qualifies are:

Stanley K. Tanger
Steven B. Tanger
Frank C. Marchisello, Jr.

Section 4. Term. The Trustees shall be elected at each annual meeting of the Shareholders and shall serve until the next annual meeting of the Shareholders and until their successors are duly elected and qualify.

Section 5. Removal. A Trustee may be removed, at any time, with or without cause, by the affirmative vote of the holders of a majority of the Shares then outstanding and entitled to vote generally in the election of Trustees.

ARTICLE VI

SHARES OF BENEFICIAL INTEREST

The beneficial interest in the Trust shall be divided into shares of beneficial interest ("Shares"). The total number of Shares which the Trust has authority to issue is 300,000 common shares of beneficial interest, \$.01 par value per share. The Board of Trustees may classify or reclassify any unissued Shares from time to time by setting or changing the preferences, conversion or other rights, voting powers, restrictions, limitations as to dividends or other distributions, qualifications or terms or conditions of redemption of the Shares.

The Board of Trustees may authorize the issuance from time to time of Shares of any class or series, whether now or hereafter authorized, or securities or rights convertible into Shares of any class or series, whether now or hereafter authorized, for such consideration (whether in cash, property, past or future services, obligation for future payment or otherwise) as the Board of Trustees may deem advisable (or without consideration in the case of a Share split or Share dividend), subject to such restrictions or limitations, if any, as may be set forth in the Declaration of Trust or the Bylaws of the Trust.

ARTICLE VII

SHAREHOLDERS

There shall be an annual meeting of the Shareholders, to be held after delivery of the annual report and on proper notice to the Shareholders, at such time and place as shall be determined by resolution of the Board of Trustees.

ARTICLE VIII

LIABILITY OF SHAREHOLDERS, TRUSTEES, OFFICERS, EMPLOYEES AND AGENTS AND TRANSACTIONS BETWEEN THEM AND THE TRUST

Section 1. Limitation of Shareholder Liability. No Shareholder shall be liable for any debt, claim, demand, judgment or obligation of any kind of, against or with respect to the Trust by reason of his being a Shareholder, nor shall any Shareholder be subject to any personal liability whatsoever, in tort, contract or otherwise, to any Person in connection with the property or affairs of the Trust.

Section 2. Limitation of Trustee and Officer Liability. To the maximum extent that Maryland law in effect from time to time permits limitation of the liability of trustees and officers of a real estate investment trust, no Trustee or officer of the Trust shall be liable to the Trust or to any Shareholder for money damages. Neither the amendment nor repeal of this Section, nor the adoption or amendment of any other provision of this Declaration of Trust inconsistent with this Section, shall apply to or affect in any respect the applicability of the preceding sentence with respect to any act or failure to act which occurred prior to such amendment, repeal or adoption.

Section 3. Express Exculpatory Clauses in Instruments. Neither the Shareholders nor the Trustees, officers, employees or agents of the Trust shall be liable under any written instrument creating an obligation of the Trust, and all persons shall look solely to the property of the Trust for the payment of any claim under or for the performance of that instrument. The omission of the foregoing exculpatory language from any instrument shall not affect the validity or enforceability of such instrument and shall not render any Shareholder, Trustee, officer, employee or agent liable thereunder to any third party, nor shall the Trustees or any officer, employee or agent of the Trust be liable to anyone for such omission.

Section 4. Indemnification. The Trust shall have the power, to the maximum extent permitted by Maryland law, to obligate itself to indemnify, and to pay or reimburse reasonable expenses in advance of final disposition of a proceeding to, each Shareholder Trustee or officer (including any person who, while a Trustee of the Trust, is or was serving at the request of the Trust as a director, officer, real estate investment trust, partner, trustee, employee or agent of another foreign or domestic corporation, partnership, joint venture, trust, other enterprise or employee benefit plan) from all claims and liabilities to which such person may become subject by reason of his being or having been a Shareholder, Trustee, officer, employee or agent.

Section 5. Transactions Between the Trust and its Trustees, Officers, Employees and Agents. Subject to any express restrictions in this Declaration of Trust or adopted by the Trustees in the Bylaws or by resolution, the Trust may enter into any contract or transaction of any kind (including, without limitation, for the purchase or sale of property or for any type of services, including those in connection with underwriting or the offer or sale of Securities of the

Trust) with any person, including any Trustee, officer, employee or agent of the Trust or any person affiliated with a Trustee, officer, employee or agent of the Trust, whether or not any of them has a financial interest in such transaction.

ARTICLE IX

AMENDMENT

Section 1. General. This Declaration of Trust may not be amended except as provided in this Article IX.

Section 2. By Trustees. The Trustees, by a two-thirds vote, may amend any provision of this Declaration of Trust from time to time to enable the Trust to qualify as a real estate investment trust under the Code or under Title 8.

Section 3. By Shareholders. Except as provided in Section 2 of this Article IX, this Declaration of Trust may be amended only by the affirmative vote of the holders of not less than a majority of the Shares then outstanding and entitled to vote thereon.

ARTICLE X

DURATION OF TRUST

The Trust shall continue perpetually unless terminated pursuant to any applicable provision of Title 8.

ARTICLE XI

MISCELLANEOUS

This Declaration of Trust is executed by the Trustees and delivered in the State of Maryland with reference to the laws thereof, and the rights of all parties and the validity, construction and effect of every provision hereof shall be subject to and construed according to the laws of the State of Maryland without regard to conflicts of laws provisions thereof.

IN WITNESS WHEREOF, this Declaration of Trust has been executed on this 23 day of December, 1998 by the undersigned Trustees, who acknowledges that this document is their act, that to the best of their knowledge, information, and belief, the matters and facts set forth herein are true in all material respects and that this statement is made under the penalties for perjury.



Stanley K. Tanger

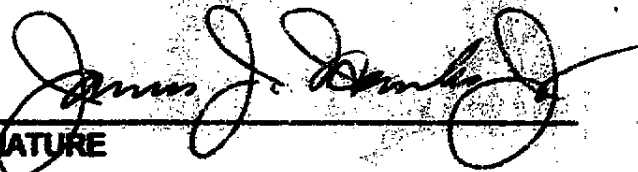


Steven B. Tanger



Frank C. Marchisello, Jr.

I HEREBY CONSENT TO ACT AS RESIDENT AGENT IN MARYLAND FOR
THE ENTITY NAMED IN THE ATTACHED INSTRUMENT.


SIGNATURE

JAMES J. HANKS, JR.
PRINT NAME

FILED
00 JAN 31 PM 12:49
SECRETARY OF STATE
TALLAHASSEE, FLORIDA