

Mail Stop 3561

March 9, 2006

By U.S. Mail

Mr. Bryan L. Timm
Vice President and Chief Executive Officer
Columbia Sportswear Company
14375 Northwest Science Park Drive
Portland, Oregon 97229

RE: Columbia Sportswear Company
Form 10-K for the Fiscal Year Ended December 31, 2004
Filed March 9, 2005
File No. 0-23939

Dear Mr. Timm:

We have completed our review of your Form 10-K and related filings and have no further comments at this time.

Sincerely,

William Choi
Branch Chief

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549-0404

DIVISION OF
CORPORATION FINANCE