Mail Stop 3561

October 15, 2008

Timothy P. Boyle, Chief Executive Officer Columbia Sportswear Company 14375 NW Science Park Drive Portland, Oregon 97229

> Re: Columbia Sportswear Company Form 10-K for fiscal year ended December 31, 2007 Filed February 28, 2008 File No. 000-23939

Dear Mr. Boyle:

We have completed our review of your filing and we have no further comments at this time.

Sincerely,

John Reynolds Assistant Director

cc: Richelle T. Luther Fax: (503) 985-5800