(1) The proposed maximum offering price per share and the proposed maximum aggregate offering price are estimated solely for the purpose of calculating the registration fee pursuant to Rule 457(h) under the Securities Act of 1933. Of the shares to be registered, 1,202,274 shares are subject to options with an aggregate exercise price of \$16,800,774.30. The calculation of the registration fee for the remaining 1,297,726 shares is based on \$18.75, which was the average of the high and low prices of the

Common Stock 2,500,000 Shares \$19.625 \$41,133,136.80 \$12,134.28

Common Stock on May 26, 1998 as reported in The Wall Street Journal for Nasdaq National Market issues.

</TABLE>

PART II

INFORMATION REQUIRED IN THE REGISTRATION STATEMENT

Item 3. Incorporation of Documents By Reference.

The following documents filed by Columbia Sportswear Company (the "Company") with the Securities and Exchange Commission are incorporated herein by reference:

- (a) The Company's latest annual report filed pursuant to Section 13(a) or 15(d) of the Securities Exchange Act of 1934 or the latest prospectus filed pursuant to rule 424(b) under the Securities Act of 1933 that contains audited financial statements for the Company's latest fiscal year for which such statements have been filed.
- (b) All other reports filed pursuant to Section 13(a) or 15(d) of the Securities Exchange Act of 1934 since the end of the fiscal year covered by the annual report or prospectus referred to in (a) above.
- (c) The description of the authorized capital stock of the Company con tained in the Company's registration statement filed under section 12 of the Securities Exchange Act of 1934, including any amendment or report filed for the purpose of updating the description.

All reports and other documents subsequently filed by the Company pursuant to sections 13(a) and (c), 14 and 15(d) of the Securities Exchange Act of 1934, as amended, prior to the filing of a post-effective amendment which indicates that all securities offered hereby have been sold or which deregisters all securities remaining unsold, shall be deemed to be incorporated by reference herein and to be a part hereof from the date of the filing of such reports and documents.

Item 4. Description of Securities.		
Not Applicable.		
Item 5. Interests of Named Experts and Counsel		
Not Applicable.		

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Item 6. Indemnification of Directors and Officers.

Article IV of the Company's Second Amended and Restated Articles of Incorporation (the "Articles") requires indemnification of current or former directors of the Company to the fullest extent not prohibited by the Oregon Business Corporation Act (the "Act"). The Act permits or requires indemnification of directors and officers in certain circumstances. The effects of the Articles and the Act (the "Indemnification Provisions") are summarized as follows:

- (a) The Indemnification Provisions grant a right of indemnification in respect of any proceeding (other than an action by or in the right of the Company), if the person concerned acted in good faith and in a manner the person reasonably believed to be in or not opposed to the best interests of the Company, was not adjudged liable on the basis of receipt of an improper personal benefit and, with respect to any criminal action or proceeding, had no reasonable cause to believe the conduct was unlawful. The termination of a proceeding by judgment, order, settlement, conviction or plea of nolo contendere, or its equivalent, is not, of itself, determinative that the person did not meet the required standards of conduct.
 - (b) The Indemnification Provisions grant a right of indemnification in

respect of any proceeding by or in the right of the Company against the expenses (including attorney fees) actually and reasonably incurred if the person concerned acted in good faith and in a manner the person reasonably believed to be in or not opposed to the best interests of the Company, except that no right of indemnification will be granted if the person is adjudged to be liable to the Company.

- (c) Every person who has been wholly successful, on the merits or otherwise, in the defense of any proceeding to which the person was a party because of the person's status as a director or officer of a controversy described in (a) or (b) above is entitled to indemnification as a matter of right.
- (d) Because the limits of permissible indemnification under Oregon law are not clearly defined, the Indemnification Provisions may provide indemnification broader than that described in (a) and (b).
- (e) The Company may advance to a director or officer the expenses incurred in defending any proceeding in advance of its final disposition if the director or officer affirms in writing in good faith that he or she has met the standard of conduct to be entitled to indemnification as described in (a) or (b) above and undertakes to repay any amount advanced if it is determined that the person did not meet the required standard of conduct.

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The Company has entered into indemnification agreements with each of the Company's directors pursuant to which the Company has agreed to indemnify each director to the maximum extent available under the Act, provided that the Board of Directors determines that the director seeking indemnification has met the applicable standards of conduct.

The Company may obtain insurance for the protection of its directors and officers against any liability asserted against them in their official capacities. The rights of indemnification described above are not exclusive of any other rights of indemnification to which the persons indemnified may be entitled under any bylaw, agreement, vote of shareholders or directors or otherwise.

Insofar as indemnification for liabilities arising under the Securities Act of 1933 may be permitted to directors, officers or persons controlling the Company pursuant to the foregoing provisions, the Company has been informed that in the opinion of the Securities and Exchange Commission such indemnification is against public policy as expressed in the Securities Act of 1933 and is therefore unenforceable.

Item 7. Exemption From Registration Claimed.

Not Applicable.

Item 8. Exhibits.

- 4.1 Second Amended and Restated Articles of Incorporation (incorporated by reference to Exhibit 3.1 to Amendment No. 3 to the Registrant's Registration Statement on Form S-1, Registration No. 333-43199 (the "S-1").
- 4.2 1998 Restated Bylaws of the Company (incorporated by reference to Exhibit 3.2 to the S-1.)
- 5.1 Opinion of Stoel Rives LLP.
- 23.1 Consent of Deloitte & Touche LLP.
- 23.2 Consent of Stoel Rives LLP (included in Exhibit 5.1).
- 24.1 Powers of Attorney.

- (a) The undersigned registrant hereby undertakes:
- (1) To file, during any period in which offers or sales are being made, a post-effective amendment to this registration statement:
 - (i) To include any prospectus required by section 10(a)(3) of the Securities Act of 1933;
 - (ii) To reflect in the prospectus any facts or events arising after the effective date of the registration statement (or the most recent post-effective amendment thereof) which, individually or in the aggregate, represent a fundamental change in the information set forth in the registration statement. Notwithstanding the foregoing, any increase or decrease in volume of securities offered (if the total dollar value of the securities offered would not exceed that which was registered) and any deviation from the low or high end of the estimated maximum offering range may be reflected in the form of prospectus filed with the Commission pursuant to Rule 424(b) if, in the aggregate, the changes in volume and price represent no more than a 20% change in the maximum aggregate offering price set forth in the "Calculation of Registration Fee" table in the effective registration statement:
 - (iii) To include any material information with respect to the plan of distribution not previously disclosed in the registration statement or any material change to such information in the registration statement;

PROVIDED, HOWEVER, that paragraphs (a)(1)(i) and (a)(1)(ii) do not apply if the information required to be included in a post-effective amendment by those paragraphs is contained in periodic reports filed by the registrant pursuant to section 13 or section 15(d) of the Securities Exchange Act of 1934 that are incorporated by reference in the registration statement.

- (2) That, for the purpose of determining any liability under the Securities Act of 1933, each such post-effective amendment shall be deemed to be a new registration statement relating to the securities offered therein, and the offering of such securities at that time shall be deemed to be the initial bona fide offering thereof.
- (3) To remove from registration by means of a post-effective amendment any of the securities being registered which remain unsold at the termination of the offering.

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- (b) The undersigned registrant hereby undertakes that, for purposes of determining any liability under the Securities Act of 1933, each filing of the registrant's annual report pursuant to section 13(a) or section 15(d) of the Securities Exchange Act of 1934 that is incorporated by reference in the registration statement shall be deemed to be a new registration statement relating to the securities offered therein, and the offering of such securities at that time shall be deemed to be the initial bona fide offering thereof.
- (c) Insofar as indemnification for liabilities arising under the Securities Act of 1933 may be permitted to directors, officers and controlling persons of the registrant pursuant to the foregoing provisions, or otherwise, the registrant has been advised that in the opinion of the Securities and Exchange Commission such indemnification is against public policy as expressed in the Act and is, therefore, unenforceable. In the event that a claim for indemnification against such liabilities (other than the payment by the registrant of expenses incurred or paid by a director, officer or controlling person of the registrant in the successful defense of any action, suit or proceeding) is asserted by such director, officer or controlling person in connection with the securities being registered, the registrant will, unless in the opinion of its counsel the matter has been settled by controlling precedent, submit to a court of appropriate jurisdiction the question whether such indemnification by it is against public policy as expressed in the Act and will be governed by the final adjudication of such issue.

Pursuant to the requirements of the Securities Act of 1933, the Company certifies that it has reasonable grounds to believe that it meets all of the requirements for filing on Form S-8 and has duly caused this registration statement to be signed on its behalf by the undersigned, thereunto duly authorized, in the City of Portland, State of Oregon, on May 28, 1998.

COLUMBIA SPORTSWEAR COMPANY

By: PATRICK D. ANDERSON

Patrick D. Anderson Chief Financial Officer

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Pursuant to the requirements of the Securities Act of 1933, this registration statement has been signed by the following persons in the capacities indicated on this 28th day of May, 1998.

Signature	Title
* TIMOTHY P. BOYLE Timothy P. Boyle	Treasurer, Secretary and Director
PATRICK D. ANDERSON Patrick D. Anderson	Chief Financial Officer (Principal Financial and Accounting Officer)
* GERTRUDE BOYLEGertrude Boyle	Director
* SARAH BANY Sarah Bany	Director
* MURRAY R. ALBERS Murray R. Albers	Director
* EDWARD S. GEORGEEdward S. George	Director
* JOHN STANTON John Stanton	Director

*By: PATRICK D. ANDERSON

Patrick D. Anderson, Attorney-in-Fact

II-6 EXHIBIT INDEX

Number 	Document Description
4.1	Second Amended and Restated Articles of Incorporation (incorporated by reference to Exhibit 3.1 to Amendment No. 3 to the Registrant's Registration Statement on Form S-1, Registration No. 333-43199 (the "S-1").
4.2	1998 Restated Bylaws of the Company (incorporated by reference to Exhibit 3.2 to the S-1.)
5.1	Opinion of Stoel Rives LLP.
23.1	Consent of Deloitte & Touche LLP.
23.2	Consent of Stoel Rives LLP (included in Exhibit 5.1).
24.1	Powers of Attorney.

May 28, 1998

Board of Directors Columbia Sportswear Company 6600 North Baltimore Portland, OR 97203

We have acted as counsel for Columbia Sportswear Company (the "Company") in connection with the filing of a Registration Statement on Form S-8 (the "Registration Statement") under the Securities Act of 1933, as amended, covering 2,500,000 shares of common stock (the "Shares") of the Company issuable in connection with the Company's 1997 Stock Incentive Plan (the "Plan"). We have reviewed the corporate action of the Company in connection with this matter and have examined those documents, corporate records, and other instruments we deemed necessary for the purposes of this opinion.

Based on the foregoing, it is our opinion that:

- 1. The Company is a corporation duly organized and validly existing under the laws of the state of Oregon; and
- 2. The Shares have been duly authorized and, when issued pursuant to the Plan and in accordance with resolutions adopted by the Board of Directors of the Company, will be legally issued, fully paid, and nonassessable.

We hereby consent to the filing of this opinion as an exhibit to the Registration Statement.

Very truly yours,

STOEL RIVES LLP

EXHIBIT 23.1

INDEPENDENT AUDITORS' CONSENT

We consent to the incorporation by reference in this Registration Statement of Columbia Sportwear Company on Form S-8 of our report dated February 6, 1998 (March 24, 1998 as to Notes 1, 2, and 9) appearing in the Registration Statement No. 333-43199 of Columbia Sportswear Company on Form S-1 under the Securities Act of 1933.

DELOITTE & TOUCHE LLP

Portland, Oregon May 21, 1998

EXHIBIT 24.1

POWER OF ATTORNEY (1997 Stock Incentive Plan)

KNOW ALL MEN BY THESE PRESENTS, that the undersigned, an officer and/or director of COLUMBIA SPORTSWEAR COMPANY, does hereby constitute and appoint TIMOTHY P. BOYLE and PATRICK D. ANDERSON and either of them, his true and lawful attorney and agent to do any and all acts and things and to execute in his name (whether on behalf of Columbia Sportswear Company or as an officer or director of said Company, or otherwise) any and all instruments which said attorney and agent may deem necessary or advisable in order to enable Columbia Sportswear Company to comply with the Securities Act of 1933, as amended, and any requirements of the Securities and Exchange Commission in respect thereof, in connection with the registration under the Securities Act of 1933, as amended, of shares of Common Stock of Columbia Sportswear Company issuable pursuant to the 1997 Stock Incentive Plan, including specifically, but without limitation thereto, power and authority to sign his name (whether on behalf of Columbia Sportswear Company or as an officer or director of said Company, or otherwise) to a Registration Statement on Form S-8 and any amendment thereto (including any post-effective amendment) or application for amendment thereto in respect to such Common Stock or any exhibits filed therewith; and to file the same with the Securities and Exchange Commission; and the undersigned does hereby ratify and confirm all that said attorney and agent shall do or cause to be done by virtue hereof.

DATED: May 13, 1998

TIMOTHY P. BOYLE	PATRICK D. ANDERSON
Timothy P. Boyle	Patrick D. Anderson
GERTRUDE BOYLE	SARAH BANY
Gertrude Boyle	Sarah Bany
MURRAY R. ALBERS	EDWARD S. GEORGE
Murray R. Albers	Edward S. George
JOHN STANTON	
John Stanton	- -