

September 19, 2007

Securities and Exchange Commission  
Division of Corporate Finance  
Mail Stop 3561  
Washington, D.C. 20549  
Attention: Ellie Quarles

**Re: Columbia Sportswear Company Definitive 14A**  
**Filed April 20, 2007**  
**File No. 0-23939**

Dear Ms. Quarles:

This letter is in response to your letter dated August 21, 2007 commenting on Columbia Sportswear Company's 2007 Proxy Statement. As we discussed today, Columbia Sportswear Company will provide a written response to your comments by October 22, 2007.

Thank you for your attention. If you have any questions regarding this, please feel free to call me directly at 503-985-4305.

Sincerely,

/s/ Peter Bragdon

Peter Bragdon  
Vice President and General Counsel