
**UNITED STATES
SECURITIES AND EXCHANGE COMMISSION**
Washington, D.C. 20549

FORM 8-K

CURRENT REPORT

Pursuant to Section 13 or 15(d) of the Securities Exchange Act of 1934

Date of Report (Date of earliest event reported):

May 9, 2014

COLUMBIA SPORTSWEAR COMPANY

(Exact name of registrant as specified in its charter)

Oregon
(State or other jurisdiction
of incorporation)

000-23939
(Commission
File Number)

93-0498284
(I.R.S. Employer
Identification No.)

14375 Northwest Science Park Drive
Portland, Oregon 97229
(Address of principal executive offices) (Zip code)

(503) 985-4000
(Registrant's telephone number, including area code)

No Change
(Former name or former address, if changed since last report)

Check the appropriate box below if the Form 8-K filing is intended to simultaneously satisfy the filing obligation of the registrant under any of the following provisions:

- Written communications pursuant to Rule 425 under the Securities Act (17 CFR 230.425)
 - Soliciting material pursuant to Rule 14a-12 under the Exchange Act (17 CFR 240.14a-12)
 - Pre-commencement communications pursuant to Rule 14d-2(b) under the Exchange Act (17 CFR 240.14d-2(b))
 - Pre-commencement communications pursuant to Rule 13e-4(c) under the Exchange Act (17 CFR 240.13e-4(c))
-
-

ITEM 8.01 OTHER INFORMATION

As previously disclosed in Columbia Sportswear Company's (the "Company") Quarterly Report on Form 10-Q for the quarter ended March 31, 2014, in the first quarter of 2014, the Company reclassified its segment reporting to reflect changes in its internal management and oversight structure. Certain marketing, product creation and administrative costs incurred by the Company's corporate offices, previously included in the United States segment, have been allocated to other geographic regions based on appropriate operational metrics. Other such costs not directly or indirectly allocable to regional segments, consisting of expenses incurred by centrally-managed departments including global information systems, finance and legal, executive compensation, unallocated benefit program expense and other miscellaneous costs, are now shown as unallocated corporate expenses.

The Company is filing this Current Report on Form 8-K to reclassify fiscal 2013 segment information in accordance with the Company's current segment reporting structure. Exhibit 99.1 to this Current Report on Form 8-K provides a summary of the effects of the reclassification on the Company's 2013 quarterly geographic distribution of income (loss) from operations.

The changes in the segment allocations affect only the manner in which the results for the geographic segments were previously reported. The reclassification has no effect on the Company's previously reported consolidated balance sheets, statements of operations, statements of comprehensive income, statements of cash flows and statements of equity. The information in this Current Report on Form 8-K, including Exhibit 99.1, should be read in conjunction with the Company's Annual Report on Form 10-K for the fiscal year ended December 31, 2013, which was filed with the Securities and Exchange Commission on February 27, 2014.

The information included in Exhibit 99.1 will be available on the Investor Relations section of the Company's website: <http://investor.columbia.com/>. The content on the Company's website is not incorporated by reference into this Current Report on Form 8-K.

ITEM 9.01 FINANCIAL STATEMENTS AND EXHIBITS

(d) Exhibits

99.1 Schedule of Reclassified Segment Operating Income (unaudited)

SIGNATURES

Pursuant to the requirements of the Securities Exchange Act of 1934, the registrant has duly caused this report to be signed on its behalf by the undersigned hereunto duly authorized.

Dated: May 9, 2014

COLUMBIA SPORTSWEAR COMPANY

By: /s/ THOMAS B. CUSICK

Thomas B. Cusick
Senior Vice President of Finance, Chief Financial
Officer and Treasurer

EXHIBIT INDEX

<u>Exhibit</u>	<u>Description</u>
99.1	Schedule of Reclassified Segment Operating Income (unaudited).

COLUMBIA SPORTSWEAR COMPANY
Schedule of Reclassified Segment Operating Income
(Unaudited)

In the first quarter of 2014, Columbia Sportswear Company (the "Company") reclassified its segment reporting to reflect changes in its internal management and oversight structure. Certain marketing, product creation and administrative costs incurred by the Company's corporate offices, previously included in the United States segment, have been allocated to other geographic regions based on appropriate operational metrics. Other such costs not directly or indirectly allocable to regional segments, consisting of expenses incurred by centrally-managed departments including global information systems, finance and legal, executive compensation, unallocated benefit program expense and other miscellaneous costs, are now shown below as unallocated corporate expenses. Prior year amounts have been adjusted to match current year presentation.

The geographic distribution of Columbia Sportswear Company's income (loss) from operations for each quarter of fiscal 2013, as reported and recast, is summarized in the following tables (in thousands).

	Three Months Ended March 31, 2013	
	Recast	As Reported
Segment income (loss) from operations:		
United States	25,547	8,053
Latin America/Asia Pacific	11,356	7,796
Europe/Middle East/Africa	(5,573)	(5,112)
Canada	3,503	1,991
Total segment income from operations	34,833	12,728
Unallocated corporate expense	(22,105)	—
Interest	132	132
Other non-operating expense	(630)	(630)
Income before income taxes	12,230	12,230

	Three Months Ended June 30, 2013		Six Months Ended June 30, 2013	
	Recast	As Reported	Recast	As Reported
Segment income (loss) from operations:				
United States	5,415	(11,200)	30,962	(3,147)
Latin America/Asia Pacific	10,558	6,969	21,914	14,765
Europe/Middle East/Africa	(1,558)	(1,163)	(7,131)	(6,275)
Canada	(4,050)	(4,603)	(547)	(2,612)
Total segment income (loss) from operations	10,365	(9,997)	45,198	2,731
Unallocated corporate expense	(20,362)	—	(42,467)	—
Interest	215	215	347	347
Other non-operating expense	(473)	(473)	(1,103)	(1,103)
Income (loss) before income taxes	(10,255)	(10,255)	1,975	1,975

	Three Months Ended September 30, 2013		Nine Months Ended September 30, 2013	
	Recast	As Reported	Recast	As Reported
	Segment income from operations:			
United States	73,571	50,260	104,533	47,113
Latin America/Asia Pacific	11,975	9,199	33,889	23,964
Europe/Middle East/Africa	10,215	11,188	3,084	4,913
Canada	9,919	6,252	9,372	3,640
Total segment income from operations	105,680	76,899	150,878	79,630
Unallocated corporate expense	(28,781)	—	(71,248)	—
Interest	56	56	403	403
Other non-operating income (expense)	417	417	(686)	(686)
Income before income taxes	77,372	77,372	79,347	79,347

	Three Months Ended December 31, 2013		Year Ended December 31, 2013	
	Recast	As Reported	Recast	As Reported
	Segment income (loss) from operations:			
United States	63,862	36,550	168,395	83,663
Latin America/Asia Pacific	21,258	17,932	55,147	41,896
Europe/Middle East/Africa	(6,638)	(5,888)	(3,554)	(975)
Canada	4,446	3,570	13,818	7,210
Total segment income from operations	82,928	52,164	233,806	131,794
Unallocated corporate expense	(30,764)	—	(102,012)	—
Interest	100	100	503	503
Other non-operating expense	(185)	(185)	(871)	(871)
Income before income taxes	52,079	52,079	131,426	131,426