

**MAIL STOP 3561**

January 25, 2008

*By U.S. Mail and facsimile to (503) 985-5957*

Mr. Bryan L. Timm, Vice President and CFO  
Columbia Sportswear Company  
14375 NW Science Park Drive  
Portland, OR 97229

**Re: Columbia Sportswear Company  
Form 10-K for Fiscal Year Ended December 31, 2006  
Filed March 6, 2007  
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,

John Reynolds  
Assistant Director  
Office of Beverages, Apparel  
and Health Care Services