



DIVISION OF  
CORPORATION FINANCE

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549

December 14, 2018

Jim A. Swanson  
Senior Vice President, Chief Financial Officer  
Columbia Sportswear Company  
14375 Northwest Science Park Drive  
Portland, Oregon 97229

**Re: Columbia Sportswear Company**  
**Form 10-K for Fiscal Year Ended December 31, 2017**  
**Filed February 22, 2018**  
**Form 8-K Filed October 25, 2018**  
**File No. 0-23939**

Dear Mr. Swanson:

We have completed our review of your filings. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Sincerely,

Division of Corporation Finance  
Office of Beverages, Apparel and  
Mining