



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

DIVISION OF  
CORPORATION FINANCE

January 25, 2024

Jose Humberto Acosta Martin  
Chief Financial Officer  
Bancolombia S.A.  
Carrera 48 # 26-85, Avenida Los Industriales  
Medellin, Colombia

**Re: Bancolombia S.A.**  
**Form 20-F for the Fiscal Year Ended December 31, 2022**  
**Filed April 3, 2023**  
**File No. 001-32535**

Dear Jose Humberto Acosta Martin:

We have completed our review of your filing. 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 Finance