



DIVISION OF  
CORPORATION FINANCE

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

October 14, 2020

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-Q for the Quarter Ended June 30, 2020**  
**File No. 000-23939**

Dear Mr. Swanson:

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 Manufacturing