

COLUMBIA SPORTSWEAR CO

Form 8-K

October 26, 2006

**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):

**October 26, 2006**

**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)

**(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))
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**ITEM 2.02 RESULTS OF OPERATIONS AND FINANCIAL CONDITION**

On October 26, 2006, Columbia Sportswear Company issued a press release reporting its third quarter financial results. A copy of the Company's press release is attached hereto as Exhibit 99.1 and is incorporated herein by reference.

**ITEM 7.01 REGULATION FD DISCLOSURE**

On October 26, 2006, the Company issued a press release announcing that its Board of Directors has authorized the initiation of a quarterly cash dividend and that the Company declared a quarterly dividend of \$0.14 per share of common stock to be paid on November 30, 2006 to its shareholders of record on November 16, 2006. A copy of the Company's press release is attached hereto as Exhibit 99.2 and is incorporated herein by reference.

**ITEM 9.01 FINANCIAL STATEMENTS AND EXHIBITS**

- 99.1 Press release dated October 26, 2006 regarding earnings.
  - 99.2 Press release dated October 26, 2006 regarding dividend.
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**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.

**COLUMBIA SPORTSWEAR COMPANY**

Dated: October 26, 2006

By: /s/ Bryan L. Timm  
Bryan L. Timm  
Vice President and Chief Financial  
Officer

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**EXHIBIT INDEX**

<b>Exhibit</b>	<b>Description</b>
99.1	Press release dated October 26, 2006 (furnished pursuant to Item 2.02 hereof).
99.2	Press release dated October 26, 2006 (furnished pursuant to Item 7.01 hereof).