



DIVISION OF
CORPORATION FINANCE

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

December 10, 2024

Juan Carlos Mora Uribe
Chief Executive Officer
Bancolombia S.A.
Carrera 48 # 26-85, Avenida Los Industriales
Medellín, Colombia

Re: Bancolombia S.A.
Registration Statement on Form F-4
Filed December 2, 2024
File No. 333-283549

Dear Juan Carlos Mora Uribe:

This is to advise you that we have not reviewed and will not review your registration statement.

Please refer to Rules 460 and 461 regarding requests for acceleration. 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.

Please contact Robert Arzonetti at 202-551-8819 with any questions.

Sincerely,

Division of Corporation Finance
Office of Finance

cc: Patrick S. Brown