



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

DIVISION OF  
CORPORATION FINANCE

Mail Stop 4720

May 19, 2017

Craig L. Nix  
Chief Financial Officer  
First Citizens BancShares, Inc.  
4300 Six Forks Road  
Raleigh, NC 27609

**Re: First Citizens BancShares, Inc.**  
**Form 10-K for the Fiscal Year Ended December 31, 2016**  
**Filed February 22, 2017**  
**File No. 001-16715**

Dear Mr. Nix:

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,

/s/ H. Stephen Kim

H. Stephen Kim  
Assistant Chief Accountant  
Office of Financial Services