



DIVISION OF
CORPORATION FINANCE

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

February 12, 2010

Thomas W. Scott
Chairman of the Board of Directors
First Interstate BancSystem, Inc.
401 North 31st Street
P.O. Box 30918
Billings, MT 59116-0918

**Re: First Interstate BancSystem, Inc.
Amendment No. 1 to Preliminary Proxy Statement on Schedule 14A
Filed February 3, 2010
File No. 000-49733**

Dear Mr. Scott:

We have completed our review of your Preliminary Proxy Statement on Schedule 14A and have no further comments at this time.

Sincerely,

Mark Webb
Legal Branch Chief