



DIVISION OF  
CORPORATION FINANCE

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

January 30, 2015

Via Email

Kevin P. Riley  
Executive Vice President and Chief Executive Officer  
First Interstate Bancsystem, Inc.  
401 North 31<sup>st</sup> Street  
Billings, MT 591116-0918

**Re: First Interstate Bancsystem, Inc.**  
**Form 10-K for Fiscal Year Ended December 31, 2013**  
**Filed February 28, 2014**  
**File No. 001-34653**

Dear Mr. Riley:

We have completed our review of your filings. We remind you that our comments or changes to disclosure in response to our comments do not foreclose the Commission from taking any action with respect to the company or the filings and the company may not assert staff comments as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States. We urge all persons who are responsible for the accuracy and adequacy of the disclosure in the filing to be certain that the filings include the information the Securities Exchange Act of 1934 and all applicable rules require.

Sincerely,

/s/ Gus Rodriguez

Gus Rodriguez  
Accounting Branch Chief