



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

DIVISION OF  
CORPORATION FINANCE

Mail Stop 4720

August 31, 2017

Ms. Marcy Mutch  
Executive President and Chief Financial Officer  
First Interstate Bancsystem, Inc.  
401 North 31<sup>st</sup> Street  
Billings, Montana 59116

**Re: First Interstate Bancsystem, Inc.  
Form 10-K for Fiscal Year Ended December 31, 2016  
Filed March 2, 2017  
File No. 001-34653**

Dear Ms. Mutch:

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/ John P. Nolan

John P. Nolan  
Senior Assistant Chief Accountant  
Office of Financial Services