



First Interstate BancSystem, Inc.
401 N. 31st Street
P.O. Box 30918
Billings, Montana 59116-0918
406-255-5390
406-255-5350 Fax
Internet Website: www.firstinterstatebank.com
Internet E-Mail: info@firstinterstatebank.com

U.S. DEPT. OF LABOR
PUBLIC DISCLOSURE
02 JUN -4 AM 11:42

May 7, 2002

Nonqualified Plan Exemption
Pension and Welfare Benefits Administration
U.S. Department of Labor, Room N-5644
200 Constitution Avenue, N.W.
Washington, DC 20210

2520032901251

Re: First Interstate Bank

Dear Sir/Madam:

In accordance with 29 CFR 2520.104-23, on behalf of **FIRST INTERSTATE BANK** and pursuant to the establishment of the First Interstate Bank Endorsement Split Dollar Plan, we hereby provide you with the information set forth below:

Name and Address of Employer

First Interstate Bank
401 North 31st Street
Billings, MT 59116

Employer's Taxpayer Identification Number

EIN# 81-0331430

Required Declaration

The Employer sponsors **First Interstate Bank Endorsement Split Dollar Plan** ("Plan"), which has the effect of providing an endorsement split dollar life insurance benefit to a select group of management or highly compensated employees. Applicable insurance premiums are paid out of the general assets of the Employer. Currently, First Interstate Bank maintains 3 nonqualified plan(s). There are currently 397 employees eligible to participate or actually participating in these plans. Specifically, there are 368 employees eligible to participate in this Plan. This Plan's effective date is January 28, 2002.

If you have any questions about this matter, please contact the undersigned.

Sincerely,

Robert Jones

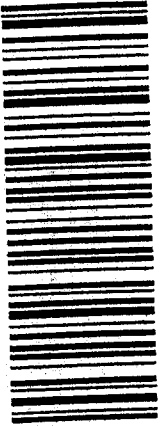
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Brentwood, TN 37027



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