

SECURITIES AND EXCHANGE COMMISSION

FORM 497J

Certification of no change in definitive materials under paragraph (j) of Securities Act Rule 497

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FILER

IDS LIFE VARIABLE ACCOUNT 10

CIK: **1000191** | IRS No.: **000000000** | Fiscal Year End: **1231**
Type: **497J** | Act: **33** | File No.: **033-62407** | Film No.: **05788704**

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May 2, 2005

Securities and Exchange Commission
450 Fifth Street, N.W.
Washington, D.C. 20549-1004

ATTN: Document Control - EDGAR

RE: IDS Life Variable Account 10
IDS Life Flexible Portfolio Annuity
File No. 33-62407/811-07355

Dear Commissioners:

Registrant certifies that the form of Prospectus and Statement of Additional Information that would have been filed under paragraph (c) of Rule 497 would not have differed from that contained in the most recent Registration Statement or Amendment, and the text of the most recent Registration Statement or Amendment has been filed electronically.

Sincerely,

/s/ Mary Ellyn Minenko

Mary Ellyn Minenko
Counsel