

be submitted to OMB within 30 days of this notice.

Dated: January 5, 2005.

Jill M. Peterson,

Assistant Secretary.

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SECURITIES AND EXCHANGE COMMISSION

Submission for OMB Review; Comment Request

Upon Written Request; Copies Available From: Securities and Exchange Commission, Office of Filings and Information Services, Washington, DC 20549.

Extension:

Form CB; OMB Control No. 3235-0518; SEC File No. 270-457.

Notice is hereby given that, pursuant to the Paperwork Reduction Act of 1995 (44 U.S.C. 3501 *et seq.*) the Securities and Exchange Commission ("Commission") has submitted to the Office of Management and Budget request for extension of the previously approved collection of information discussed below.

Form CB (OMB Control No. 3235-0518; SEC File No. 270-457) is a tender offer statement filed in connection with a tender offer for a foreign private issuer. This form is used to report an issuer tender offer conducted in compliance with Exchange Act Rule 13e-4(h)(8) and a third-party tender offer conducted in compliance with Exchange Act Rule 14d-1(c). It also is used by a subject company pursuant to Exchange Act Rule 14e-2(d). This information is made available to the public. Information provided on Form CB is mandatory. Approximately 200 respondents file Form CB at an estimated .5 hours per response for a total annual burden of 100 hours. It is estimated that 25% of the total burden hours (25 reporting burden hours) is prepared by the filer. The remaining 75% of the burden hours is prepared by outside counsel.

An agency may not conduct or sponsor, and a person is not required to respond to, a collection of information unless it displays a currently valid control number.

Written comments regarding the above information should be directed to the following persons: (i) Desk Officer for the Securities and Exchange Commission, Office of Information and Regulatory Affairs, Office of Management and Budget, Room 10102, New Executive Office Building,

Washington, DC 20503, or send an e-mail to: *David_Rostker@omb.eop.gov*; and (ii) R. Corey Booth, Director/Chief Information Officer, Office of Information Technology, Securities and Exchange Commission, 450 Fifth Street, NW., Washington, DC 20549. Comments must be submitted to OMB within 30 days of this notice.

January 3, 2005.

Jill M. Peterson,

Assistant Secretary.

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SECURITIES AND EXCHANGE COMMISSION

[Release No. IC-26719; File No. 812-13110]

IDS Life Insurance Company, et al., Notice of Application

January 5, 2005.

AGENCY: The Securities and Exchange Commission ("Commission").

ACTION: Notice of application for an amended order pursuant to section 11(a) of the Investment Company Act of 1940, as amended ("Act") approving the terms of an offer of exchange.

APPLICANTS: IDS Life Insurance Company ("IDS Life"), IDS Life Variable Account 10 ("Account 10") and IDS Life Accounts F, G, H, IZ, JZ, KZ, LZ, MZ, N, PZ, QZ, RZ, SZ and TZ ("Old Accounts" and collectively with Account 10, "Accounts") (collectively, "Applicants").

SUMMARY OF APPLICATION: Applicants seek an order to amend an Existing Order (described below) ("Amended Order") pursuant to section 11(a) of the Act to approve extending the terms of an existing offer of exchange of certain outstanding annuity contracts issued by IDS Life and made available through the Old Accounts ("Old Contracts") for new American Express Retirement Advisor Advantage Plussm Variable Annuity contracts issued by IDS Life and made available through Account 10 ("RAVA Advantage Plus" and collectively with the Old Contracts, "Contracts").

FILING DATE: The Application was filed on July 19, 2004 and amended and restated on December 20, 2004.

HEARING OR NOTIFICATION OF HEARING: An order granting the application will be issued unless the Commission orders a hearing. Interested persons may request a hearing by writing to the Commission's secretary and serving applicants with a copy of the request, personally or by mail. Hearing requests should be received by the Commission

by 5:30 p.m. on January 31, 2005 and should be accompanied by proof of service on the applicants, in the form of an affidavit or, for lawyers, a certificate of service. Hearing requests should state the nature of the writer's interest, the reason for the request, and the issues contested. Persons who wish to be notified of a hearing may request notification by writing to the Commission's secretary.

ADDRESSES: Secretary, Securities and Exchange Commission, 450 Fifth Street, NW., Washington, DC 20549-0609. Applicants, Mary Ellyn Minenko, Vice President and Group Counsel, American Express Financial Advisors Inc., 50607 AXP Financial Center, Minneapolis, MN 55474.

FOR FURTHER INFORMATION CONTACT:

Mark Cowan, Senior Counsel, or Zandra Bailes, Branch Chief, Office of Insurance Products, Division of Investment Management, at (202) 942-0670.

SUPPLEMENTARY INFORMATION: The following is a summary of the application. The complete application may be obtained for a fee from the SEC's Public Reference Branch, 450 Fifth Street, NW., Washington, DC 20549-0102 (telephone (202) 942-8090).

Applicants' Representations

1. IDS Life is a stock life insurance company organized in 1957 under the laws of the State of Minnesota. It conducts a conventional life insurance business. IDS Life is registered with the Commission as a broker-dealer under the Securities Exchange Act of 1934, as amended, and is a member of the National Association of Securities Dealers. IDS Life is a wholly owned subsidiary of American Express Financial Corporation ("AEFC"). IDS Life is the issuer and principal underwriter of the Contracts funded through the Accounts.

2. Account 10 is a segregated asset account of IDS Life. Account 10 funds the variable benefits available under RAVA Advantage Plus. Account 10 and its component subaccounts are registered together with the Commission as a single unit investment trust under the Act (File No. 811-07355).

3. The Old Accounts are segregated asset accounts of IDS Life. The Old Accounts fund the variable benefits available under the IDS Life Variable Retirement Annuity ("VRA"), the IDS Life Combination Retirement Annuity ("CRA"), the IDS Life Flexible Annuity ("Flex") and the IDS Life Employee Benefit Annuity ("EBA"). The Old Accounts are registered together with the Commission as a single unit