

SECURITIES AND EXCHANGE COMMISSION

FORM CORRESP

Correspondence

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Guggenheim Defined Portfolios, Series 1050

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Guggenheim Funds Distributors, LLC
2455 Corporate West Drive
Lisle, Illinois 60532

May 16, 2013

Securities and Exchange Commission
100 F Street, N.E.
Washington, DC 20549

Re: Guggenheim Defined Portfolios, Series 1050
File Nos. 333-188048 & 811-03763

Ladies/Gentlemen:

The undersigned, Guggenheim Defined Portfolios, Series 1050 (the "Trust"), by Guggenheim Funds Distributors, LLC, as the sponsor and depositor of the Trust and of the units covered by the subject Registration Statement, pursuant to the provisions of Rule 461 of the General Rules and Regulations of the Securities and Exchange Commission under the Securities Act of 1933, hereby respectfully requests that the Securities and Exchange Commission consent to the filing of the amendment to the Registration Statement and grant acceleration of the effectiveness of said Registration Statement, as amended, so that the same may become effective as early as practicable on May 20, 2013 or as soon thereafter as possible.

Very truly yours,

Guggenheim Defined Portfolios, Series 1050

By: Guggenheim Funds Distributors, LLC

By: /s/ Amy Lee

Amy Lee

Vice President and Secretary