



6620 West Broad Street
Richmond, VA 23230
www.genworth.com

September 8, 2006

Via Federal Express and EDGAR

Mr. Jim B. Rosenberg
Senior Assistant Chief Accountant
Division of Corporation Finance
U.S. Securities and Exchange Commission
100 F Street, NE
Washington, DC 20549

**Re: Genworth Financial, Inc. ("Genworth")
Form 10-K for the fiscal year ended December 31, 2005
File No. 1-32195**

Dear Mr. Rosenberg:

Reference is made to your letter dated August 25, 2006 to Michael D. Fraizer, Genworth's Chairman, President and Chief Executive Officer, setting forth the Staff's comments on the above-referenced document (the "Comment Letter"). We are submitting this letter to confirm my conversation with your colleague Frank Wyman (Staff Accountant) on September 7, 2006 regarding the timing of Genworth's response to the Staff's Comment Letter. As discussed with Mr. Wyman, we anticipate providing a complete response to the Comment Letter by the end of September 2006.

Should you have any questions regarding this matter, please contact me at (804) 662-2680.

Sincerely,

/s/ Scott R. Lindquist

Scott R. Lindquist
Vice President and Controller
(Principal Accounting Officer)

cc: Don Abbott, SEC Senior Staff Accountant
Frank Wyman, SEC Staff Accountant
Michael D. Fraizer, Chairman, President and Chief Executive Officer
Victor C. Moses, Senior Vice President and Acting Chief Financial Officer