

September 29, 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 29, 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 October 4, 2006.

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

Sincerely,

/s/ Scott R. Lindquist

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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