LOGO



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**

6620 West Broad Street

Richmond, VA 23230

www.genworth.com

September 8, 2006

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)

1. 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