

## UNITED STATES SECURITIES AND EXCHANGE COMMISSION WASHINGTON, D.C. 20549

December 7, 2010

Patrick B. Kelleher Chief Financial Officer Genworth Financial, Inc. 6620 West Broad Street Richmond, Virginia 23230

Re: Genworth Financial, Inc.

Form 10-K for Fiscal Year Ended December 31, 2009

Form 10-Q for the Quarterly Period Ended March 31, 2010

File Number: 001-32195

Dear Mr. Kelleher:

We have completed our review of your filings and do not have any further comments at this time.

Sincerely,

Joel Parker Accounting Branch Chief