



DIVISION OF  
CORPORATION FINANCE

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

Mail Stop 3561

November 15, 2005

**Via U.S. Mail and Fax (703) 563-6195**

Mr. Michael E. Savage  
Chief Financial Officer  
Genesys S.A.  
1861 Wiehle Avenue  
Reston, VA 20190

**RE: Genesys S.A.  
Form 20-F for the fiscal year ended December 31, 2004  
Filed May 2, 2005**

**File No. 0-31134**

Dear Mr. Savage:

We have completed our review of your Form 20-F and related filings and do not, at this time, have any further comments.

Sincerely,

Larry Spirgel  
Assistant Director