

Mail Stop 7010

December 21, 2005

Mr. John G. O'Rourke  
Senior Vice President - Finance and Chief Financial Officer  
The GEO Group, Inc.  
621 NW 53rd Street, Suite 700  
Boca Raton, Florida 33487

RE: Form 10-K for the Fiscal Year ended January 2, 2005  
Forms 10-Q for the Fiscal Quarters ended  
April 3, 2005, July 3,  
2005 and October 2, 2005  
File No. 1-14260

Dear Mr. O'Rourke:

We have completed our review of your Form 10-K and related filings and have no further comments at this time.

If you have any questions regarding these comments, please direct them to Gus Rodriguez, Staff Accountant, at (202) 551-3752 or, in his absence, Rufus Decker, the undersigned, at (202) 551-3769.

Sincerely,

Rufus Decker  
Branch Chief

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John G. O'Rourke  
The GEO Group, Inc.  
November 23, 2005  
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UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549-7010

DIVISION OF  
CORPORATION FINANCE