As filed with the Securities and Exchange Commission on July 13, 2010

Registration No. 333-166525

UNITED STATES SECURITIES AND EXCHANGE COMMISSION

Washington, D.C. 20549

Amendment No. 4
To

Form S-4

REGISTRATION STATEMENT
UNDER
THE SECURITIES ACT OF 1933

The GEO Group, Inc.

(Exact name of registrant as specified in its charter)

Florida	**1520**	**65-0043078**
(State or other jurisdiction of incorporation or organization)	*(Primary Standard Industrial Classification Code Number)*	*(I.R.S. Employer Identification Number)*

One Park Place, Suite 700
621 Northwest 53rd Street
Boca Raton, Florida 33487-8242
(561) 893-0101
(Address, including zip code, and telephone number, including area code, of registrant's principal executive offices)

John J. Bulfin, Esq.
Senior Vice President, General Counsel
and Secretary
The GEO Group, Inc.
One Park Place, Suite 700
621 Northwest 53rd Street
Boca Raton, Florida 33487-8242
(561) 893-0101
(Name, address, including zip code, and telephone number, including area code, of agent for service)

Copies to:

Jose Gordo, Esq.	**Cathryn L. Porter, Esq.**	**Daniel Keating, Esq.**
Stephen K. Roddenberry, Esq.	**General Counsel**	**Hogan Lovells US LLP**
Esther L. Moreno, Esq.	**Cornell Companies, Inc.**	**555 Thirteenth Street, NW**
Akerman Senterfitt	**1700 West Loop South, Suite 1500**	**Washington, D.C. 20004**
One Southeast Third Avenue, 25th Floor	**Houston, Texas 77027**	**(202) 637-5490**
Miami, Florida 33131	**(713) 623-0790**	
(305) 374-5600		

Approximate date of commencement of proposed sale to the public: As soon as practicable after the effective time of this registration statement and the effective time of the merger of GEO Acquisition III, Inc., a Delaware corporation and a wholly owned subsidiary of The GEO Group, Inc. with and into Cornell Companies, Inc., a Delaware corporation, as described in the Agreement and Plan of Merger, dated as of April 18, 2010, as amended, attached as Annex A to the joint proxy statement/prospectus forming part of this registration statement.

If the securities being registered on this Form are being offered in connection with the formation of a holding company and there is compliance with General Instruction G, check the following box. o

If this form is filed to register additional securities for an offering pursuant to Rule 462(b) under the Securities Act, check the following box and list the Securities Act registration statement number of the earlier effective registration statement for the same offering. o

If this form is a post-effective amendment filed pursuant to Rule 462(d) under the Securities Act, check the following box and list the Securities Act registration statement number of the earlier effective registration statement for the same offering. o

Indicate by check mark whether the registrant is a large accelerated filer, an accelerated filer, a non-accelerated filer, or a smaller reporting company. See the definitions of "large accelerated filer," "accelerated filer" and "smaller reporting company" in Rule 12b-2 of the Exchange Act. (Check one):

Large accelerated filer ☑	Accelerated filer o	Non-accelerated filer o (Do not check if a smaller reporting company)	Smaller reporting company o

If applicable, place an X in the box to designate the appropriate rule provision relied upon in conducting this transaction:

Exchange Act Rule 13e-4(i) (Cross-Border Issuer Tender Offer) o

Exchange Act Rule 14d-1(d) (Cross-Border Third-Party Tender Offer) o

The Registrant hereby amends this Registration Statement on such date or dates as may be necessary to delay its effective date until the Registrant shall file a further amendment which specifically states that this Registration Statement shall thereafter become effective in accordance with Section 8(a) of the Securities Act of 1933, as amended, or until the Registration Statement shall become effective on such date as the Securities and Exchange Commission, acting pursuant to said Section 8(a), may determine.

Explanatory Note

This Amendment No. 4 to the Registration Statement on Form S-4 is being filed solely for the purpose of filing with the Securities and Exchange Commission Exhibits 8.1 and 8.2. This Amendment No. 4 does not modify any provision of the joint proxy statement/prospectus that forms a part of the Registration Statement and accordingly such joint proxy statement/prospectus has not been included herein.

PART II

INFORMATION NOT REQUIRED IN PROSPECTUS

Item 20. ***Indemnification of Directors and Officers.***

Florida Business Corporation Act. Section 607.0850(1) of the Florida Business Corporation Act, referred to as the FBCA, provides that a Florida corporation, such as GEO, shall have the power to indemnify any person who was or is a party to any proceeding (other than an action by, or in the right of, the corporation), by reason of the fact that he is or was a director, officer, employee, or agent of the corporation or is or was serving at the request of the corporation as a director, officer, employee, or agent of another corporation, partnership, joint venture, trust, or other enterprise against liability incurred in connection with such proceeding, including any appeal thereof, if he or she acted in good faith and in a manner he or she reasonably believed to be in, or not opposed to, the best interests of the corporation and, with respect to any criminal action or proceeding, had no reasonable cause to believe his or her conduct was unlawful.

Section 607.0850(2) of the FBCA provides that a Florida corporation shall have the power to indemnify any person, who was or is a party to any proceeding by or in the right of the corporation to procure a judgment in its favor by reason of the fact that he or she is or was a director, officer, employee or agent of the corporation or is or was serving at the request of the corporation as a director, officer, employee or agent of another corporation, partnership, joint venture, trust or other enterprise, against expenses and amounts paid in settlement not exceeding, in the judgment of the board of directors, the estimated expense of litigating the proceeding to conclusion, actually and reasonably incurred in connection with the defense or settlement of such proceeding, including any appeal thereof. Such indemnification shall be authorized if such person acted in good faith and in a manner he or she reasonably believed to be in, or not opposed to, the best interests of the corporation, except that no indemnification shall be made under this subsection in respect of any claim, issue, or matter as to which such person shall have been adjudged to be liable unless, and only to the extent that, the court in which such proceeding was brought, or any other court of competent jurisdiction, shall determine upon application that, despite the adjudication of liability but in view of all circumstances of the case, such person is fairly and reasonably entitled to indemnity for such expenses which such court shall deem proper.

Section 607.850 of the FBCA further provides that: (i) to the extent that a director, officer, employee or agent of a corporation has been successful on the merits or otherwise in defense of any proceeding referred to in subsection (1) or subsection (2), or in defense of any proceeding referred to in subsection (1) or subsection (2), or in defense of any claim, issue, or matter therein, he or she shall be indemnified against expenses actually and reasonably incurred by him or her in connection therewith; (ii) indemnification provided pursuant to Section 607.0850 is not exclusive; and (iii) the corporation shall have the power to purchase and maintain insurance on behalf of a director, officer, employee or agent of the corporation against any liability asserted against him or her or incurred by him or her in any such capacity or arising out of his or her status as such, whether or not the corporation would have the power to indemnify him or her against such liabilities under Section 607.0850.

Notwithstanding the foregoing, Section 607.0850(7) of the FBCA provides that indemnification or advancement of expenses shall not be made to or on behalf of any director, officer, employee or agent if a judgment or other final adjudication establishes that his or her actions, or omissions to act, were material to the cause of action so adjudicated and constitute: (i) a violation of the criminal law, unless the director, officer employee or agent had reasonable cause to believe his or her conduct was lawful or had no reasonable cause to believe his or her conduct was unlawful; (ii) a transaction from which the director, officer, employee or agent derived an improper personal benefit; (iii) in the case of a director, a circumstance under which the liability provisions regarding unlawful

distributions are applicable; or (iv) willful misconduct or a conscious disregard for the best interests of the corporation in a proceeding by or in the right of the corporation to procure a judgment in its favor or in a proceeding by or in the right of a shareholder.

Section 607.0831 of the FBCA provides that a director of a Florida corporation is not personally liable for monetary damages to the corporation or any other person for any statement, vote, decision, or failure to act, regarding corporate management or policy, by a director, unless: (i) the director breached or failed to perform his or her duties as a director; and (ii) the director's breach of, or failure to perform, those duties constitutes: (A) a violation of criminal law, unless the director had reasonable cause to believe his or her conduct was lawful or had no reasonable cause to believe his conduct was unlawful; (B) a transaction from which the director derived an improper personal benefit, either directly or indirectly; (C) a circumstance under which the liability provisions regarding unlawful distributions are applicable; (D) in a proceeding by or in the right of the corporation to procure a judgment in its favor or by or in the right of a shareholder, conscious disregard for the best interest of the corporation, or willful misconduct; or (E) in a proceeding by or in the right of someone other than the corporation or a shareholder, recklessness or an act or omission which was committed in bad faith or with malicious purpose or in a manner exhibiting wanton and willful disregard of human rights, safety, or property.

Bylaws. GEO's bylaws provide that GEO shall indemnify every person who was or is a party or is or was threatened to be made a party to any action, suit or proceeding, whether civil, criminal, administrative or investigative by reason of the fact he is or was a director, officer, employee, or agent, or is or was serving at the request of GEO as a director, officer, employee, agent or trustee of another corporation, partnership, joint venture, trust, employee benefit plan or other enterprise, against expenses (including attorneys' fees), judgments, fines and amounts paid in settlement, actually and reasonably incurred by him in connection with such action, suit or proceeding (except in such cases involving gross negligence or willful misconduct), in the performance of their duties to the full extent permitted by applicable law. Such indemnification may, in the discretion of GEO's board of directors, include advances of his expenses in advance of final disposition subject to the provisions of applicable law. GEO's bylaws further provide that such right of indemnification shall not be exclusive of any right to which any director, officer, employee, agent or controlling shareholder of GEO may be entitled as a matter of law.

Item 21. ***Exhibits and Financial Statement Schedules.***

(a) *Exhibits.*

Exhibit Number	Exhibit Description
2.1	Agreement and Plan of Merger, dated as of April 18, 2010, by and among The GEO Group, Inc., GEO Acquisition III, Inc. and Cornell Companies, Inc. (incorporated by reference to Exhibit 2.1 of GEO's Current Report on Form 8-K filed on April 20, 2010).
5.1	Opinion of Akerman Senterfitt.**
8.1	Opinion of Akerman Senterfitt.*
8.2	Opinion of Hogan Lovells US LLP*
10.43	Voting Agreement, dated as of April 18, 2010, by and among The GEO Group, Inc. and certain stockholders of Cornell Companies, Inc. named therein (incorporated by reference to Exhibit 10.43 of GEO's Current Report on Form 8-K filed on April 20, 2010).
23.1	Consent of Grant Thornton LLP.**
23.2	Consent of PricewaterhouseCoopers LLP.**
23.3	Consent of Akerman Senterfitt (included in Exhibit 5.1)**
23.4	Consent of Akerman Senterfitt (included in Exhibit 8.1)*
23.5	Consent of Hogan Lovells US LLP (included in Exhibit 8.2)*
24.1	Power of Attorney for The GEO Group, Inc. (included in signature pages to the Form S-4 filed on May 5, 2010)**
99.1	Proxy Card of The GEO Group, Inc.**
99.2	Proxy Card of Cornell Companies, Inc.**
99.3	Consent of Barclays Capital Inc.**

Exhibit Number	Exhibit Description
99.4	Consent of Merrill Lynch, Pierce, Fenner & Smith Incorporated.**
99.5	Consent of Moelis & Company LLC**
99.6	Form of Election Form and Letter of Transmittal**

* Filed herewith.

** Previously filed.

Item 22. ***Undertakings.***

(a) The undersigned Registrant hereby undertakes:

(1) To file, during any period in which offers or sales are being made, a post-effective amendment to this registration statement:

(i) To include any prospectus required by Section 10(a)(3) of the Securities Act of 1933;

(ii) To reflect in the prospectus any facts or events arising after the effective date of the registration statement (or the most recent post-effective amendment thereof) which, individually or in the aggregate, represent a fundamental change in the information set forth in this registration statement. Notwithstanding the foregoing, any increase or decrease in volume of securities offered (if the total dollar value of securities offered would not exceed that which was registered) and any deviation from the low or high end of the estimated maximum offering range may be reflected in the form of prospectus filed with the Commission pursuant to Rule 424(b) if, in the aggregate, the changes in volume and price represent no more than a 20 percent change in the maximum aggregate offering price set forth in the "Calculation of Registration Fee" table in the effective registration statement; and

(iii) To include any material information with respect to the plan of distribution not previously disclosed in the registration statement or any material change to such information in this registration statement.

(2) That, for the purpose of determining any liability under the Securities Act of 1933, each such post-effective amendment shall be deemed to be a new registration statement relating to the Securities offered herein, and the offering of such Securities at that time shall be deemed to be the initial bona fide offering thereof.

(3) To remove from registration by means of a post-effective amendment any of the Securities being registered which remain unsold at the termination of the offering.

(b) The undersigned Registrant hereby further undertakes that, for the purposes of determining any liability under the Securities Act of 1933, each filing of the Registrant's annual report pursuant to Section 13(a) or Section 15(d) of the Securities Exchange Act of 1934 (and, where applicable, each filing of an employee benefit plan's annual report pursuant to Section 15(d) of the Securities Exchange Act of 1934) that is incorporated by reference in this registration statement shall be deemed to be a new registration statement relating to the securities offered herein, and the offering of such securities at that time shall be deemed to be the initial bona fide offering thereof.

(c)(1) The undersigned Registrant hereby undertakes as follows: that prior to any public reoffering of the securities registered hereunder through use of a prospectus which is a part of this registration statement, by any person or party who is deemed to be an underwriter within the meaning of Rule 145(c), the issuer undertakes that such reoffering prospectus will contain the information called for by the applicable registration form with respect to reofferings by persons who may be deemed underwriters, in addition to the information called for by the other items of the applicable form.

(2) The Registrant undertakes that every prospectus: (i) that is filed pursuant to paragraph (1) immediately preceding, or (ii) that purports to meet the requirements of Section 10(a)(3) of the Act and is used in connection with

an offering of securities subject to Rule 415, will be filed as a part of an amendment to the registration statement and will not be used until such amendment is effective, and that, for purposes of determining any liability under the Securities Act of 1933, each such post-effective amendment shall be deemed to be a new registration statement relating to the securities offered therein, and the offering of such securities at that time shall be deemed to be the initial bona fide offering thereof.

(d) Insofar as indemnification for liabilities arising under the Securities Act of 1933 may be permitted to directors, officers and controlling persons of the Registrant pursuant to the foregoing provisions, or otherwise, the Registrant has been advised that in the opinion of the Securities and Exchange Commission such indemnification is against public policy as expressed in the Securities Act of 1933 and is, therefore, unenforceable. In the event that a claim for indemnification against such liabilities (other than the payment by the Registrant of expenses incurred or paid by a director, officer or controlling person of the Registrant in the successful defense of any action, suit or proceeding) is asserted by such director, officer or controlling person in connection with the securities being registered, the Registrant will, unless in the opinion of its counsel the matter has been settled by controlling precedent, submit to a court of appropriate jurisdiction the question whether such indemnification by it is against public policy as expressed in the Securities Act of 1933 and will be governed by the final adjudication of such issue.

(e) The undersigned Registrant hereby undertakes to respond to requests for information that is incorporated by reference into the prospectus pursuant to Item 4, 10(b), 11 or 13 of this registration statement, within one business day of receipt of such request, and to send the incorporated documents by first class mail or other equally prompt means. This includes information contained in documents filed subsequent to the effective date of this registration statement through the date of responding to the request.

(f) The undersigned Registrant hereby undertakes to supply by means of post-effective amendment all information concerning a transaction, and the company being acquired involved therein, that was not the subject of and included in this registration statement when it became effective.

SIGNATURES

Pursuant to the requirements of the Securities Act, the registrant has duly caused this registration statement to be signed on its behalf by the undersigned, thereunto duly authorized, in the City of Boca Raton, State of Florida, on July 13, 2010.

THE GEO GROUP, INC.

By: /s/ Brian R. Evans
Name: Brian R. Evans
Title: Senior Vice President and Chief Financial Officer

Pursuant to the requirements of the Securities Act, this Registration Statement has been signed by the following persons in the capacities and on the date indicated.

Signature	Title	Date
* George C. Zoley	Chairman of the Board and Chief Executive Officer (Principal Executive Officer)	July 13, 2010
/s/ Brian R. Evans Brian R. Evans	Senior Vice President & Chief Financial Officer (Principal Financial Officer)	July 13, 2010
* Ronald A. Brack	Vice President, Chief Accounting Officer and Controller (Principal Accounting Officer)	July 13, 2010
* Wayne H. Calabrese	Vice Chairman of the Board, President and Chief Operating Officer	July 13, 2010
* Norman A. Carlson	Director	July 13, 2010
* Anne N. Foreman	Director	July 13, 2010
* Richard H. Glanton	Director	July 13, 2010

Signature	Title	Date
Clarence E. Anthony	Director	
* Christopher C. Wheeler	Director	July 13, 2010

*By: /s/ Brian R. Evans
Brian R. Evans
Attorney-In-Fact

EXHIBIT INDEX

Exhibit Number	Exhibit Description
8.1	Opinion of Akerman Senterfitt.
8.2	Opinion of Hogan Lovells US LLP.

Exhibit 8.1

Dallas
Denver
Fort Lauderdale
Jacksonville
Las Vegas
Los Angeles
Madison
Miami
New York
Orlando
Tallahassee
Tampa
Tysons Corner
Washington, DC
West Palm Beach

One Southeast Third Avenue
25th Floor
Miami, Florida 33131-1714

www.akerman.com

305 374 5600 *tel* 305 374 5095 *fax*

July 13, 2010

The GEO Group, Inc.
621 NW 53rd Street, Suite 700
Boca Raton, Florida 33487

RE: Agreement and Plan of Merger dated as of April 18, 2010 by and between The Geo Group, Inc., GEO Acquisition III, Inc. and Cornell Companies, Inc.

Ladies and Gentlemen:

We have acted as counsel for The GEO Group, Inc., a Florida corporation ("GEO"), in connection with the proposed merger (the "Merger") of GEO Acquisition III, Inc., a Delaware corporation ("Merger Sub") and wholly-owned subsidiary of GEO, with and into Cornell Companies, Inc., a Delaware corporation ("Cornell"), with Cornell surviving, pursuant to the Agreement and Plan of Merger dated as of April 18, 2010 (the "Merger Agreement") by and between GEO, Merger Sub, and Cornell, on the terms and conditions set forth therein. At your request, and in connection with the Registration Statement on Form S-4 filed with the Securities and Exchange Commission (the "SEC") in connection with the Merger (as amended through the date thereof, the "Registration Statement"), we are rendering our opinion, effective as of the date of the declaration of effectiveness of the Registration Statement by the SEC, concerning the material federal income tax consequences of the Merger. For purposes of this opinion, capitalized terms used and not otherwise defined herein shall have the meaning ascribed thereto in the Merger Agreement and references herein to the Merger Agreement shall include all exhibits and schedules thereto.

For purposes of the opinion set forth below, we have examined (without any independent investigation or verification) (i) the Merger Agreement, (ii) Registration Statement, (iii) the representation certificates of GEO and Cornell delivered to us for purposes of this opinion (the "Representation Certificates") and (iv) the form of opinion of counsel received by Cornell from Hogan Lovells US L.L.P. with respect to the tax consequences of the proposed transaction (the "Hogan Lovells Opinion"). In addition, we have examined and relied as to matters of fact upon, originals or copies, certified or otherwise identified to our satisfaction, of such corporate records, agreements, documents and other instruments and made such other inquiries as we have deemed necessary or appropriate to enable us to render the opinion set forth below. In such examination, we have assumed the genuineness of all signatures, the legal capacity of natural persons, the authenticity of all documents submitted to us as originals, the conformity to original documents of all documents submitted to us as duplicates or certified or conformed copies, and the authenticity of the originals of such latter documents. We have not, however, undertaken any independent investigation of any factual matter set forth in any of the foregoing.

In rendering such opinion, we have assumed, with the consent of GEO and Cornell, that (i) the Merger will be effected in accordance with the Merger Agreement, (ii) the Merger will be consummated in accordance with applicable state law and will qualify as a statutory merger under applicable state law, (iii) the relevant statements concerning the Merger set forth in the Merger Agreement and the Registration Statement are true, complete and accurate and will remain true complete and accurate at all times up to and including the Effective Time, (iv) the representations made by GEO and Cornell in their respective Representation Certificates are true, complete and accurate and will remain true, complete and accurate at all times up to and including the Effective Time, (v) any representations made in the Merger Agreement, if relevant, or the Representation Certificates "to the best knowledge of," or similarly qualified are true, complete and accurate and will remain true, complete and accurate at all times up to and including the Effective Time, in each case without such qualification, (vi) as to all matters as to which any person or entity represents that it is not a party to, does not have, or is not aware of any plan, intention, understanding or agreement, there is, in fact, no such plan, intention, understanding or agreement, and (vii) the Hogan Lovells Opinion has been concurrently delivered and not withdrawn. We have also assumed, with the consent of GEO and Cornell, that the parties have complied with and, if applicable, will continue to comply with, the relevant covenants contained in the Merger Agreement. If any assumption above is untrue for any reason, our opinion might be adversely affected and may not be relied upon.

Based upon the foregoing, it is our opinion under currently applicable U.S. federal income tax law, that (a) the Merger will constitute a reorganization within the meaning of Section 368(a) of the Internal Revenue Code of 1986, as amended (the "Code") and (b) GEO and Cornell will be parties to the reorganization within the meaning of Section 368(b) of the Code. Further, we adopt and confirm the statements under the caption "Material Federal Income Tax Consequences of the Merger" in the Registration Statement, to the extent they constitute legal conclusions and relate to the tax consequences of the Merger, as our opinion of the material United States federal income tax consequences of the Merger.

We express our opinion herein only as to those matters specifically set forth above and no opinion should be inferred as to the tax consequences of the Merger under any state, local or foreign laws, or with respect to other areas of U.S. federal taxation.

Our opinion is based upon the Internal Revenue Code of 1986, as amended, published judicial decisions, administrative regulations and published rulings and procedures as in existence on the date hereof. Future legislative, judicial or administrative changes, on either a prospective or retroactive basis, could affect our opinion. Further, our opinion is not binding upon the Internal Revenue Service or the courts, and there is no assurance that the Internal Revenue Service or a court will not take a contrary position. We assume no responsibility to advise you of any subsequent changes of the matters stated, represented or assumed herein or any subsequent changes in applicable law regulations or interpretations thereof.

We hereby consent to the filing of this opinion as an exhibit to the Registration Statement, and to the references to our firm name under the headings “Material Federal Income Tax Consequences of the Merger” and “Legal Matters” in the Registration Statement, and we also hereby consent to the use as our opinion of the statements under the caption “Material Federal Income Tax Consequences of the Merger” in the Registration Statement, to the extent they constitute legal conclusions and relate to the tax consequences of the Merger. In giving such consents, we do not thereby admit that we are in the category of persons whose consent is required under Section 7 of the Securities Act of 1933, as amended or the rules and regulations of the SEC promulgated thereunder.

Very truly yours,

/s/ AKERMAN SENTERFITT

Exhibit 8.2

Hogan Lovells US LLP
Columbia Square
555 Thirteenth Street, NW
Washington, DC 20004
T +1 202 637 5600
F +1 202 637 5910
www.hoganlovells.com

July 13, 2010

Board of Directors
Cornell Companies, Inc.
1700 West Loop South, Suite 500
Houston, TX 77027

Gentlemen/Ladies:

This opinion is being delivered to you in connection with the proposed merger (the "Merger") of GEO Acquisition III, Inc., a Delaware corporation ("***Merger Sub***") and wholly-owned subsidiary of The GEO Group, Inc., a Florida corporation ("***GEO***"), with and into Cornell Companies, Inc., a Delaware corporation ("Cornell"), with Cornell surviving the merger, pursuant to that certain Agreement and Plan of Merger, and the exhibits thereto, by and among GEO, Merger Sub and Cornell, dated as of April 18, 2010 (as amended, the "***Agreement***").[1]

In connection with the preparation of this opinion, we have examined and with your consent relied upon (without any independent investigation or review thereof) the following documents (including all exhibits and schedules thereto): (1) the Agreement; (2) Geo's Registration Statement on Form S-4 being filed with the Securities and Exchange Commission (the "***Registration Statement***") including the Joint Proxy Statement/Prospectus of GEO and Cornell; (3) factual representations and certifications made to us by GEO and Cornell (the "***Tax Certificates***"); and (4) such other instruments and documents related to the formation, organization and operation of GEO and Cornell or to the consummation of the Merger and the transactions contemplated thereby as we have deemed necessary or appropriate. In addition, we have reviewed the form of opinion of counsel received by GEO from Akerman Senterfitt, with respect to the tax consequences of the proposed transaction (the "Akerman Opinion").

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1 Unless otherwise indicated, all capitalized terms shall have the meaning defined in the Agreement. All section references are to the Internal Revenue Code of 1986, as amended (the "***Code***"), unless otherwise indicated.

Assumptions and Representations

In connection with rendering this opinion, we have assumed or obtained representations (and, with your consent, are relying thereon, without any independent investigation or review thereof, although we are not aware of any material facts or circumstances contrary to or inconsistent therewith) that:

1. All information contained in each of the documents we have examined and relied upon in connection with the preparation of this opinion is accurate and completely describes all material facts relevant to our opinion, all copies are accurate and all signatures are genuine. We have also assumed that there has been (or will be by the Effective Time of the Merger) due execution and delivery of all documents where due execution and delivery are prerequisites to the effectiveness thereof.

2. The Merger will be consummated in accordance with applicable state law and will qualify as a statutory merger under applicable state law.

3. All representations, warranties, and statements made or agreed to by GEO, Merger Sub, and Cornell, and by their managements, employees, officers, directors, and stockholders in connection with the Merger, including, but not limited to, (i) those set forth in the Agreement, (ii) those set forth in the Registration Statement, and (iii) those set forth in the Tax Certificates, are, or will be, true, complete and accurate at all relevant times.

4. The Merger will be consummated in accordance with the Agreement and as described in the Registration Statement (including satisfaction of all pre-closing covenants and conditions to the obligations of the parties without amendment or waiver thereof).

5. The Akerman Opinion has been concurrently delivered and not withdrawn.

Opinion — U.S. Federal Income Tax Consequences

Based upon and subject to the assumptions and qualifications set forth herein, we are of the opinion that that (a) the Merger will constitute a reorganization within the meaning of Section 368(a) of the Code and (b) GEO and Cornell will be parties to the reorganization within the meaning of Section 368(b) of the Code. Further, we adopt and confirm the statements under the caption “Material Federal Income Tax Consequences of the Merger” in the Registration Statement, to the extent they constitute legal conclusions and relate to the tax consequences of the Merger, as our opinion of the material United States federal income tax consequences of the Merger.

In addition to the assumptions set forth above, this opinion is subject to the exceptions, limitations and qualifications set forth below:

1. This opinion represents and is based upon our best judgment regarding the application of relevant current provisions of the Code and interpretations of the foregoing as expressed in existing court decisions, administrative determinations (including the practices and procedures of the Internal Revenue Service (the "***IRS***") in issuing private letter rulings, which are not binding on the IRS except with respect to the taxpayer that receives such a ruling) and published rulings and procedures all as of the date hereof. An opinion of counsel merely represents counsel's best judgment with respect to the probable outcome on the merits and is not binding on the IRS or the courts. There can be no assurance that positions contrary to our opinions will not be taken by the IRS, or that a court considering the issues would not hold contrary to such opinions. Neither GEO nor Cornell has requested a ruling from the IRS (and no ruling will be sought) as to any of the federal income tax consequences addressed in this opinion. Furthermore, no assurance can be given that future legislative, judicial or administrative changes, on either a prospective or retroactive basis, would not adversely affect the accuracy of the opinion expressed herein. Nevertheless, we undertake no responsibility to advise you of any new developments in the law or in the application or interpretation of the federal income tax laws after the Effective Time.

2. This letter addresses only the specific tax opinions set forth above. This letter does not address any other federal, state, local or foreign tax consequences that may result from the Merger or any other transaction (including any transaction undertaken in connection with the Merger). We express no opinion regarding, among other things, the tax consequences of the Merger (including the opinion set forth above) as applied to specific shareholders of Cornell that may be relevant to particular classes of Cornell shareholders, such as dealers in securities, corporate shareholders subject to the alternative minimum tax, foreign persons, and holders of shares acquired upon exercise of stock options or in other compensatory transactions.

3. Our opinion set forth herein is based upon the description of the contemplated transactions as set forth in the Agreement and the Registration Statement. If the actual facts relating to any aspect of the transactions differ from this description in any material respect, our opinion may become inapplicable. No opinion is expressed as to any transaction other than those set forth in the Agreement and the Registration Statement or to any transaction whatsoever, including the Merger, if all the transactions described in the Agreement and the Registration Statement are not consummated in accordance with the terms of the Agreement and the Registration Statement and without waiver or breach of any material provision thereof or if all of the representations, warranties, statements and assumptions upon which we relied are not true and accurate at all relevant times. In the event any one of the statements, representations, warranties or assumptions upon which we have relied to issue this opinion is incorrect, our opinion might be adversely affected and may not be relied upon.

This opinion letter has been provided for your use in connection with the Registration Statement. We hereby consent to the use of the opinion letter as an exhibit to the Registration Statement and to the use of our name in the "Material Federal Income Tax Consequences of the Merger" and "Legal Matters" sections of the Registration Statement. We hereby consent to the use as our opinion of the statements under the caption "Material Federal Income Tax Consequences of the Merger" in the Registration Statement, to the extent they constitute legal conclusions and relate to the tax consequences of the Merger. In giving such consent, we do not thereby admit that we are in the category of persons whose consent is required under Section 7 of the Securities Act of 1933, as amended or the rules and regulations of the SEC promulgated thereunder.

Sincerely yours,

/s/ HOGAN LOVELLS US LLP