

June 6, 2024

Brian R. Evans  
President  
The GEO Group, Inc.  
4955 Technology Way  
Boca Raton, Florida 33431

Re: The GEO Group, Inc.  
Registration

Statement on Form S-4

Filed May 31, 2024  
File No. 333-279897

Dear Brian R. Evans:

This is to advise you that we have not reviewed and will not review your registration statement.

Please refer to Rules 460 and 461 regarding requests for acceleration. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Please contact Ruairi

Regan at 202-551-3269 with any questions.

Sincerely,

Division of Corporation Finance

Office of Real Estate & Construction

cc:

Esther L. Moreno, Esq.