



DIVISION OF  
CORPORATION FINANCE

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549-4631

Mail Stop 4631

April 19, 2010

**via U.S. mail and facsimile**

Damon T. Hininger, President and CEO  
Corrections Corporation of America  
10 Burton Hills Boulevard  
Nashville, Tennessee 37215

**RE: Corrections Corporation of America  
Form 10-K for the Fiscal Year Ended December 31, 2009  
Filed February 24, 2010  
Form 8-K Filed on February 10, 2010  
File No. 1-16109**

Dear Mr. Hininger:

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 further questions regarding our review of your filings, please direct them to Tracey Houser, Staff Accountant, at (202) 551-3736, or in her absence, Al Pavot, Staff Accountant, at (202) 551-3738, or me at (202) 551-3355, if you have questions regarding comments on the financial statements and related matters.

Sincerely,

Terence O'Brien  
Accounting Branch Chief