



DIVISION OF
CORPORATION FINANCE

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

June 12, 2023

David M. Garfinkle
Executive Vice President and Chief Financial Officer
CoreCivic, Inc.
5501 Virginia Way
Brentwood, TN 37027

Re: CoreCivic, Inc.
Form 10-K for fiscal year ended December 31, 2022
Filed February 21, 2023
File No. 001-16109

Dear David M. Garfinkle:

We have completed our review of your filing. 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.

Sincerely,

Division of Corporation Finance
Office of Real Estate & Construction