



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

DIVISION OF  
CORPORATION FINANCE

Mailstop 3233

May 26, 2017

Via E-mail

Mr. Brian R. Evans  
Chief Financial Officer  
The GEO Group, Inc.  
One Park Place, 621 NW 53rd Street, Suite 700  
Boca Raton, FL 33487

**Re: The GEO Group, Inc.**  
**Form 10-K for the fiscal year ended December 31, 2016**  
**Filed February 27, 2017**  
**File No. 001-14260**

Dear Mr. Evans:

We have completed our review of your filings. 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,

/s/ Eric McPhee

Eric McPhee  
Senior Staff Accountant  
Office of Real Estate and  
Commodities