



DIVISION OF
CORPORATION FINANCE

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

April 7, 2022

Esther L. Moreno
Akerman LLP

Re: The GEO Group, Inc. (the "Company")
Incoming letter dated January 27, 2022

Dear Ms. Moreno:

This letter is in response to your correspondence concerning the shareholder proposal (the "Proposal") submitted to the Company by the SEIU Master Trust for inclusion in the Company's proxy materials for its upcoming annual meeting of security holders.

There appears to be some basis for your view that the Company may exclude the Proposal under Rule 14a-8(e)(2) because the Company received it after the deadline for submitting proposals. Accordingly, we will not recommend enforcement action to the Commission if the Company omits the Proposal from its proxy materials in reliance on Rule 14a-8(e)(2).

Copies of all of the correspondence on which this response is based will be made available on our website at <https://www.sec.gov/corpfin/2021-2022-shareholder-proposals-no-action>.

Sincerely,

Rule 14a-8 Review Team

cc: Maureen O'Brien
Segal Marco Advisors



Esther L. Moreno

Akerman LLP
Three Brickell City Centre
98 Southeast Seventh Street
Suite 1100
Miami, FL 33131

T: 305 374 5600
F: 305 374 5095

January 27, 2022

VIA E-MAIL (shareholderproposals@sec.gov)

U.S. Securities and Exchange Commission
Division of Corporation Finance
Office of the Chief Counsel
100 F Street, N.E.
Washington, DC 20549

**Re: The GEO Group, Inc. –
Shareholder Proposal Submitted by the SEIU Master Trust**

Dear Sir or Madam:

We submit this letter on behalf of The GEO Group, Inc. ("GEO" or the "Company") to notify the staff of the Division of Corporation Finance (the "Staff") of the U.S. Securities and Exchange Commission ("SEC" or the "Commission") that GEO intends to exclude from its proxy materials for its 2022 Annual Meeting of Shareholders (the "2022 Proxy Materials") the attached shareholder proposal (the "Proposal") from the SEIU Master Trust (the "Proponent") pursuant to Rule 14a-8(j) of the Securities Exchange Act of 1934 (the "Exchange Act"). The Proposal is being excluded on the basis that the Proposal was received on December 29, 2021 after the properly determined deadline of November 19, 2021 set forth in the prior year's proxy statement as required by Rule 14a-8(e)(2) of the Exchange Act.

Basis For Exclusion

We hereby respectfully request that the Staff concur in our view that the Proposal may be excluded from the 2022 Proxy Materials pursuant to Rule 14a-8(e)(2) of the Exchange Act because the Proposal was received by the Company at its principal executive offices after the deadline for submitting shareholder proposals for inclusion in the Company's 2022 Proxy Materials.

Background

As required by Rule 14a-5(e) of the Exchange Act, the Company included in its 2021 proxy statement the deadline for receiving shareholder proposals submitted for inclusion in the Company's 2022 Proxy Materials, calculated in the manner prescribed in Rule 14a-8(e) and Staff Legal Bulletin No. 14 (July 13, 2001) ("SLB 14"). Specifically, the following disclosure appeared on page 63 of the Company's 2021 proxy statement:

SHAREHOLDER PROPOSAL AND NOMINATIONS DEADLINE

. . . These requirements are separate from the Securities and Exchange Commission's requirements that a shareholder must meet in order to have a proposal included in our proxy statement. For the 2022 annual meeting, under the Securities and Exchange Commission's requirements, any shareholder proposals and recommendations for director nominees must be received by GEO no later than November 19, 2021 in order to be included in our 2022 proxy statement.

On December 29, 2021, 40 days after the Company's deadline for shareholder proposals to be included in the Company's 2022 Proxy Materials, the Company received the Proposal. Accordingly, we hereby request that the Staff concur with the Company's request to exclude the Proposal from the Company's 2022 Proxy Materials under Rule 14a-8(e)(2).

Analysis

The Proposal may be properly excluded from the Company's 2022 Proxy Materials pursuant to Rule 14a-8(e)(2) because the Proposal was received by the Company at its principal executive offices after the deadline for submitting shareholder proposals for inclusion in the Company's 2022 proxy statement.

Under Rule 14a-8(f)(1) a company may exclude a shareholder proposal if the proponent fails to follow one of the eligibility or procedural requirements contained in Rule 14a-8. Ordinarily, a company may exclude a proposal on this basis only after it has timely notified the proponent of an eligibility or procedural problem and the proponent has timely failed to adequately correct the problem. However, as per Rule 14a-8(f)(1), a company "need not provide [the proponent] such notice of a deficiency if the deficiency cannot be remedied, *such as if [the proponent] fail[s] to submit a proposal by the company's properly determined deadline*" (emphasis added).

The Staff strictly construes the deadline for shareholder proposals under Rule 14a-8, permitting companies to exclude from proxy materials those proposals received at companies' principal executive offices after the deadline. *See, e.g., DTE Energy Company (Moore)* (avail. Dec. 18, 2018) (concurring with the exclusion of a proposal received two days after the submission deadline); *Verizon Communications, Inc.* (avail. Jan. 4, 2018) (concurring with the exclusion of a

proposal received one day after the submission deadline); *Wal-Mart Stores Inc.* (avail. Feb. 13, 2017) (concurring with the exclusion of a proposal received six days after the submission deadline); *Applied Materials, Inc.* (avail. Nov. 20, 2014) (concurring with the exclusion of a proposal received one day after the submission deadline); *General Electric Company* (avail. Jan. 24, 2013) (concurring with the exclusion of a proposal received one day after the submission deadline); *Tootsie Roll Industries, Inc.* (avail Jan. 14, 2008) (concurring with the exclusion of a proposal received two days after the submission deadline).

We are submitting this letter and enclosed materials pursuant to Rule 14a-8(j) later than 80 days before the Company intends to file its definitive 2022 Proxy Materials because the Company received the Proposal after the deadline. Accordingly, the Company requests that the 80 day requirement be waived. This letter constitutes the Company's statement of the reason it deems the omission of the Proposal as proper.

If you have any questions or need additional information regarding this letter, please do not hesitate to contact the undersigned at 305-982-5519 or esther.moreno@akerman.com.

Sincerely,



Esther L. Moreno
Co-Chair, Capital Markets Practice

Enclosures

cc: Joe Negron, The GEO Group, Inc.
Pablo Paez, The GEO Group, Inc.
Arun Ivatury, SEIU Pension Plans Master Trust
Edgar Hernandez, SEIU
Renaye Manley, SEIU
Armando Pintado, SEIU
Maureen O'Brien, Shareholder Representative



December 29, 2021

By overnight delivery and email: joe.negron@thegeogroup.com; ir@geogroup.com

Mr. Joe Negron
Senior Vice President, General Counsel and Corporate Secretary
The GEO Group, Inc.
4955 Technology Way
Boca Raton, Florida 33431

RE: Service Employees International Union Pension Plans Master Trust

Dear Mr. Negron:

In my capacity as Chair of the SEIU Master Trust (the "Fund"), I write to give notice that pursuant to the 2021 proxy statement of The GEO Group, Inc. (the "Company"), the Fund intends to present the attached proposal (the "Proposal") at the 2022 annual meeting of shareholders (the "Annual Meeting"). The Fund requests that the Company include the Proposal in the Company's proxy statement for the Annual Meeting. Please note the Fund is the lead filer on this proposal and others may co-file the same proposal.

A letter from the Fund's custodian documenting the Fund's continuous ownership of the requisite amount of the Company's stock is being sent separately. The Fund also intends to continue its ownership of at least the minimum number of shares required by the SEC regulations through the date of the Annual Meeting. I represent that the Fund or its agent intends to appear in person or by proxy at the Annual Meeting to present the attached Proposal. I declare the Fund has no "material interest" other than that believed to be shared by stockholders of the Company generally.

The Fund is available to meet with the Company in person or via teleconference January 21 from 10 am to 11 am ET or on January 24 from 10 am to 3 pm ET.

Representation – Important Notice

Please be advised that we will hereafter be using a representative regarding the management of this proposal. Please send a copy of any correspondence regarding this proposal including deficiency notices, no action requests or engagement scheduling to **Maureen O'Brien**, mobrien@segalmarco.com or **312-612-8446**. I authorize the representative to speak on my behalf, negotiate withdrawal of the proposal and engage with the company and its representatives.

1800 Massachusetts Ave NW
Suite 301
Washington DC 20036-1202
202-730-7542
800-458-1010

Sincerely,

A handwritten signature in black ink, appearing to read "Arun Ivatury".

Arun Ivatury
Chair, SEIU Pension Plans Master Trust

Whereas, we believe in full disclosure of GEO Group’s (“GEO’s”) lobbying activities and expenditures to assess whether GEO’s lobbying is consistent with GEO’s expressed goals and in shareholder interests.

Resolved, shareholders request the preparation of a report, updated annually, disclosing:

1. Company policy and procedures governing lobbying, both direct and indirect, and grassroots lobbying communications.
2. Payments by GEO used for (a) direct or indirect lobbying or (b) grassroots lobbying communications, in each case including the amount of the payment and the recipient.
3. GEO’s membership in and payments to any tax-exempt organization that writes and endorses model legislation.
4. Description of management’s and the Board’s decision-making process and oversight for making payments described in sections 2 and 3 above.

For purposes of this proposal, a “grassroots lobbying communication” is a communication directed to the general public that (a) refers to specific legislation or regulation, (b) reflects a view on the legislation or regulation and (c) encourages the recipient of the communication to take action with respect to the legislation or regulation. “Indirect lobbying” is lobbying engaged in by a trade association or other organization of which GEO is a member.

Both “direct and indirect lobbying” and “grassroots lobbying communications” include efforts at the local, state and federal levels.

The report shall be presented to the Audit Committee or other relevant oversight committees and posted on GEO’s website.

Supporting Statement

Despite majority support from shareholders in 2021, GEO fails to provide shareholders with an annual report breaking out its lobbying by federal, individual state, trade association and social welfare group (SWG) amounts as requested.

GEO spent \$10,120,000 from 2010 – 2020 on federal lobbying, including \$1.7 million on lobbying in 2017 “to secure contracts and influence the nation’s immigration policy.”¹ GEO also lobbies extensively at the state level where disclosure is uneven or absent, with at least 92 lobbyists in 21 states in 2020 (followthemoney.org). GEO has attracted scrutiny for lobbying in Virginia to defeat a bill prohibiting private prisons² and was identified as the prison operator with the worst COVID-19 safety record and having deep political roots in Florida.³

GEO fails to disclose its payments to SWGs, as well as amounts to trade associations and SWGs used for lobbying, to shareholders. Companies can give unlimited amounts to third party groups that spend millions on lobbying and often undisclosed grassroots activity, and these groups may be spending “at least double what’s

¹ <https://www.opensecrets.org/news/2018/06/zero-tolerance-immigration-is-big-money-for-contractors-nonprofits/>

² <https://www.prisonlegalnews.org/news/2021/jun/1/geo-group-puts-money-lobbyist-defeating-bill-prohibit-private-prisons-virginia/>

³ <https://www.tampabay.com/news/health/2020/05/01/florida-prison-operator-with-worst-covid-19-safety-record-has-deep-political-roots/>

publicly reported.”⁴ GEO belongs to the National Association of Real Estate Investment Trusts, which spent \$36,140,703 on lobbying from 2010 – 2020.

We are concerned that GEO’s lack of disclosure presents reputational risk when its lobbying contradicts company public positions or takes controversial positions. For example, GEO Group lobbyists wrote a bill in 2017 that would “grant child care licenses to private family detention centers, enabling increased detention of child migrants in privately run centers,” which violates international law. GEO operates two such centers.⁵

We urge GEO to expand its lobbying disclosure.

4

<https://theintercept.com/2019/08/06/business-group-spending-on-lobbying-in-washington-is-at-least-double-whats-publicly-reported/>.

⁵ https://preventablesurprises.com/wp-content/uploads/2021/05/Corp_Lobby_Discussion_note6.pdf, at 9.



HOWARD N. HANDWERKER

First Vice President

OFFICE (626) 432-9907

CELL (626) 437-4819

howardhandwerker@amalgamatedbank.com

December 29, 2021

By overnight delivery and email: joe.negron@thegeogroup.com; ir@geogroup.com

Mr. Joe Negron

Senior Vice President, General Counsel and Corporate Secretary

The GEO Group, Inc.

4955 Technology Way

Boca Raton, Florida 33431

RE: Shareholder Proposal Submission for 2022 Stockholder's Meeting

Dear Mr. Negron:

I write concerning a shareholder proposal (the "Proposal") submitted to The GEO Group, Inc. (the "Company") by SEIU Master Trust (the "Trust").

As custodian of the Trust, we are writing to report that as of the close of business on December 29, 2021, the Fund held shares of Company stock in our account at Depository Trust Company and registered in its nominee name of Cede & Co.

As of January 4, 2021, the Trust had continuously held shares of the Company's common stock with a value of at least \$2,000 for at least one year, and the Trust has continuously maintained a minimum investment of at least \$2,000 of such securities (the "Shares") from January 4, 2021 through December 29, 2021.

If there are any other questions or concerns regarding this matter, please feel free to contact me at (626) 432-9907 and howardhandwerker@amalgamatedbank.com.

Sincerely,

A handwritten signature in black ink, appearing to read "Howard N. Handwerker".