The GEO Group, Inc. One Park Place, Suite 700 621 Northwest 53rd Street Boca Raton, Florida 33487-8242

January 2, 2014

VIA EDGAR

Securities and Exchange Commission 100 F Street, N.E. Washington, D.C. 20549

> Re: Registration Statement on Form S-4 (SEC Registration No. 333-192170) (the "Registration Statement")

Ladies and Gentlemen:

Pursuant to Rule 461 under the Securities Act of 1933, as amended (the "Securities Act"), The GEO Group, Inc. (the "Company") requests that the effectiveness of the Registration Statement referenced above be accelerated at 9:30 a.m. on January 6, 2014, or as soon as possible thereafter.

As requested, the Company acknowledges that:

- should the Commission or the staff, acting pursuant to delegated authority, declare the filing effective, it does not foreclose the Commission from taking any action with respect to the filing;
- the action of the Commission or the staff, acting pursuant to delegated authority, in declaring the filing effective, does not relieve the Company from its full responsibility for the adequacy and accuracy of the disclosure in the filing; and
- the Company may not assert staff comments and the declaration of effectiveness as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States.

Sincerely,

The GEO Group, Inc.

/s/ Brian R. Evans

Brian R. Evans Senior Vice President and Chief Financial Officer

GEO RE Holdings LLC Correctional Services Corporation, LLC CPT Limited Partner, LLC CPT Operating Partnership L.P. Correctional Properties Prison Finance LLC Public Properties Development and Leasing LLC GEO Holdings I, Inc. GEO Acquisition II, Inc. GEO Transport, Inc. Cornell Companies, LLC Cornell Corrections Management, LLC CCG I, LLC Cornell Corrections of Alaska, Inc. Cornell Corrections of California, Inc. Cornell Corrections of Texas, Inc. Cornell Corrections of Rhode Island, Inc. Cornell Interventions, Inc. Correctional Systems, LLC Cornell Abraxas Group, Inc. WBP Leasing, LLC BII Holding Corporation BII Holding I Corporation Behavioral Holding Corp. Behavioral Acquisition Corp. B.I. Incorporated MCF GP, LLC GEO MCF GP, LLC Municipal Corrections Finance, LP GEO Operations, LLC GEO Corrections Holdings, Inc. GEO Corrections and Detention, LLC GEO Re-entry Services, LLC Cornell Abraxas Group OS, LLC Cornell Companies of California OS, LLC Cornell Companies of Texas OS, LLC Cornell Interventions OS, LLC The GEO Group REIT, Inc.

/s/ Brian R. Evans Brian R. Evans Principal Financial Officer