

[GEO LETTERHEAD]

June 10, 2010

In connection with its response to the United States Securities and Exchange Commission's comment letter, dated June 1, 2010, The GEO Group, Inc. (the "Company") acknowledges the following:

- the Company is responsible for the adequacy and accuracy of the disclosure in the filing;
- staff comments or changes to disclosure in response to staff comments do not foreclose the Commission from taking any action with respect to the filing; and
- the Company may not assert staff comments as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States.

THE GEO GROUP, INC.

By: /s/ John J. Bulfin

John J. Bulfin

Senior Vice President, General Counsel and
Corporate Secretary