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