

UNITED STATES SECURITIES AND EXCHANGE COMMISSION WASHINGTON, D.C. 20549-4631

Mail Stop 4631

April 19, 2010

via U.S. mail and facsimile

Damon T. Hininger, President and CEO Corrections Corporation of America 10 Burton Hills Boulevard Nashville, Tennessee 37215

RE: Corrections Corporation of America Form 10-K for the Fiscal Year Ended December 31, 2009 Filed February 24, 2010 Form 8-K Filed on February 10, 2010 File No. 1-16109

Dear Mr. Hininger:

We have completed our review of your Form 10-K and related filings and have no further comments at this time.

If you have any further questions regarding our review of your filings, please direct them to Tracey Houser, Staff Accountant, at (202) 551-3736, or in her absence, Al Pavot, Staff Accountant, at (202) 551-3738, or me at (202) 551-3355, if you have questions regarding comments on the financial statements and related matters.

Sincerely,

Terence O'Brien Accounting Branch Chief