

GEO GROUP INC
Form NT 10-K
March 18, 2005

SEC 1344
(07-03)

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**UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
Washington, D.C. 20549**

FORM 12b-25

NOTIFICATION OF LATE FILING

(Check One): Form 10-K Form 20-F Form 11-K Form 10-Q
 Form N-SAR Form N-CSR

For Period Ended: January 2, 2005

Transition Report on Form 10-K
 Transition Report on Form 20-F Transition Report on Form 11-K Transition Report on Form 10-Q
 Transition Report on Form N-SAR For the Transition Period Ended:

Read Instruction (on back page) Before Preparing Form. Please Print or Type.

Nothing in this form shall be construed to imply that the Commission has verified any information contained herein.

If the notification relates to a portion of the filing checked above, identify the Item(s) to which the notification relates:

PART I REGISTRANT INFORMATION

The GEO Group, Inc.

Full Name of Registrant

N/A

Former Name if Applicable

One Park Place, Suite 700, 621 Northwest 53rd St

Address of Principal Executive Office (*Street and Number*)

Boca Raton, Florida 33487-8242

City, State and Zip Code

PART II RULES 12b-25(b) AND (c)

If the subject report could not be filed without unreasonable effort or expense and the registrant seeks relief pursuant to Rule 12b-25(b), the following should be completed. (Check box if appropriate)

- (a) The reason described in reasonable detail in Part III of this form could not be eliminated without unreasonable effort or expense;
- (b) The subject annual report, semi-annual report, transition report on Form 10-K, Form 20-F, Form 11-K, Form N-SAR or Form N-CSR, or portion thereof, will be filed on or before the fifteenth calendar day following the prescribed due date; or the subject quarterly report or transition report on Form 10-Q, or portion thereof, will be filed on or before the fifth calendar day following the prescribed due date; and
- (c) The accountant's statement or other exhibit required by Rule 12b-25(c) has been attached if applicable.

PART III NARRATIVE

State below in reasonable detail why Forms 10-K, 20-F, 11-K, 10-Q, N-SAR, N-CSR, or the transition report or portion thereof, could not be filed within the prescribed time period.

The GEO Group, Inc. (the Company) is currently in the process of finalizing its review of certain accounting matters relevant to the completion of its audit and its assessment related to its internal controls over financial reporting as of January 2, 2005, as required by Section 404 of the Sarbanes-Oxley Act (the Sarbanes-Oxley Act), and requires additional time to complete such review and assessment. The Company has dedicated significant resources to the completion of its audit and its assessment of the effectiveness of the Company's internal control over financial reporting. Although substantial progress has been made, there have been delays in completing the audit and the assessment, primarily attributable to the complex nature of the new requirements under Section 404 of the Sarbanes-Oxley Act.

As a result of these delays and in order to ensure the accuracy and completeness of the Company's 2004 Form 10-K (the Form 10-K), the Company is unable to complete and file its Form 10-K by the prescribed filing date without unreasonable effort and expense. The Company continues to dedicate significant resources to the audit of the financial statements, internal control testing and reports, and the Form 10-K, and currently anticipates filing the Form 10-K on or before the extended deadline of April 4, 2005.

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1. This form is required by Rule 12b-25 (17 CFR 240.12b-25) of the General Rules and Regulations under the Securities Exchange Act of 1934.
2. One signed original and four conformed copies of this form and amendments thereto must be completed and filed with the Securities and Exchange Commission, Washington, D.C. 20549, in accordance with Rule 0-3 of the General Rules and Regulations under the Act. The information contained in or filed with the form will be made a matter of public record in the Commission files.
3. A manually signed copy of the form and amendments thereto shall be filed with each national securities exchange on which any class of securities of the registrant is registered.
4. Amendments to the notifications must also be filed on Form 12b-25 but need not restate information that has been correctly furnished. The form shall be clearly identified as an amended notification.
5. *Electronic Filers.* This form shall not be used by electronic filers unable to timely file a report solely due to electronic difficulties. Filers unable to submit reports within the time period prescribed due to difficulties in electronic filing should comply with either Rule 201 or Rule 202 of Regulation S-T (§ 232.201 or § 232.202 of this chapter) or apply for an adjustment in filing date pursuant to Rule 13(b) of Regulation S-T (§ 232.13(b) of this chapter).

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