



Computer Associates

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May 20, 2005

Mr. Gary Lutin
Lutin & Company
575 Madison Avenue, 10th Floor
New York, NY 10022

Dear Mr. Lutin:

This responds to your letter of May 13, 2005.

As we have previously advised you, CA's Board of Directors and new management team have taken important steps to improve the Company, including to strengthen CA's corporate governance and shareholder communications. To that end, CA stands ready to work with shareholders and, consistent with the Company's obligations under the federal securities laws and related rules and regulations, to provide information to shareholders, including in connection with voting for members of the Company's Board of Directors.

The federal securities laws generally do not permit a public company to provide non-public information, on a selective basis, to certain shareholders or to persons purporting to represent the interests of such shareholders. In addition, CA presently is cooperating with the Department of Justice and SEC in connection with ongoing investigations of certain former members of CA management. To the extent appropriate, the Company will make additional information available to shareholders bearing on the conduct of prior management, including material information disclosed as a result of the government investigation and in reports of the Independent Examiner, which I now understand may or may not be made public. Accordingly, CA must decline your request to provide non-public CA information to you or your counsel, on a selective basis, in connection with your proposed review of CA's directors.

Very truly yours,

Kenneth V. Handal
Executive Vice President, General Counsel
& Corporate Secretary

cc: Lee S. Richards, Esq.