Lawrence M. Egan, Jr.
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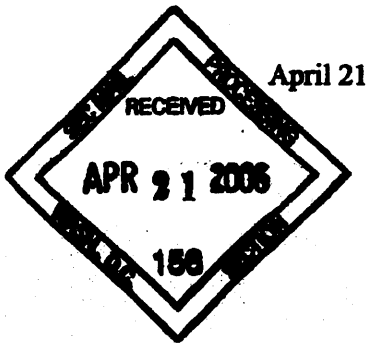

April 21, 2006

Securities and Exchange Commission
Office of Chief Counsel
Division of Corporation Finance
100 F Street, N.E.
Washington, D.C. 20549

Re: CA, Inc. — Omission of Shareholder Proposal Pursuant to Rule 14a-8

Ladies and Gentlemen:

This letter is submitted by CA, Inc. (f/k/a Computer Associates International Inc., the "Company") pursuant to Rule 14a-8(j) under the Securities Exchange Act of 1934 (the "Exchange Act"), with respect to a proposal submitted for inclusion in the Company's proxy materials for its 2006 annual meeting of shareholders (the "Proxy Materials") by Amalgamated Bank LongView Collective Investment Fund (the "Proponent"). The proposal (the "Proposal") and the accompanying supporting statement (the "Supporting Statement") are attached to this letter as Annex A.

The Company believes that the Proposal may be omitted from the Proxy Materials because it relates to the election of directors.

In accordance with Rule 14a-8(j), the Company hereby gives notice of its intention to omit the Proposal and Supporting Statement from the Proxy Materials and respectfully requests that the staff of the Division of Corporation Finance (the "Staff") of the Securities and Exchange Commission (the "Commission") indicate that it will not recommend enforcement action to the Commission if the Company omits the Proposal and Supporting Statement from the Proxy Materials.

This letter constitutes the Company's statement of the reasons why it believes this omission to be proper. Enclosed are five additional copies of this letter, including the annexed Proposal and Supporting Statement.

The Proposal

The Proposal states:

RESOLVED: That pursuant to section 141(k) of the Delaware General Corporation Law, the shareholders of CA, Inc. hereby remove from the Board of Directors Alfonse M. D'Amato and Lewis S. Ranieri or whichever of them should be serving as directors at the time this resolution is adopted.

Grounds for Omission

The Proposal relates to the election of directors (Rule 14a-8(i)(8))

Rule 14a-8(i)(8) permits the exclusion of a shareholder proposal if it "relates to an election for membership on the company's board of directors or analogous governing body." Messrs. D'Amato and Ranieri are currently members of the Company's board of directors. They were elected directors by the Company's shareholders at the annual meeting in August 2005, for a term that is scheduled to expire at the next annual meeting, which is to be held in August 2006. In addition, the Company expects Messrs. D'Amato and Ranieri to be nominated for election to a new term at the upcoming annual meeting. Thus, the Proposal seeks to prevent Messrs. D'Amato and Ranieri from completing their current term as directors, and/or from serving for a new term, and would interfere with the annual shareholder election process. The Proposal, in short, relates directly to an election for membership on the Company's board of directors.

Recent applicable authority

The Staff has repeatedly found proposals of this kind to be excludable pursuant to Rule 14a-8(i)(8). *See, e.g.*, Fresh Brands, Inc. (January 7, 2004) (proposal to oust board member excludable); Lipid Sciences, Inc. (May 2, 2002) (proposal to remove board member excludable); Mesaba Holdings, Inc. (May 3, 2001) (proposal to remove all board members excludable); NetCurrents, Inc. (April 25, 2001) (proposal to remove and replace chairman and chief executive officer excludable); J.C. Penney Company, Inc. (March 19, 2001) (proposal to require resignation or removal of current board of directors excludable); Second Bancorp Incorporated (February 12, 2001) (proposal that board request director to resign excludable). As the Commission has stated in the past, Rule 14a-8 is not the proper means for

conducting campaigns for the election of directors. *See* Release No. 12598 (July 7, 1976).

Request for Staff Concurrence

The Company hereby respectfully requests that the Staff confirm that it will not recommend enforcement action to the Commission if the Proposal and Supporting Statement are excluded from the Company's Proxy Materials for the reasons set forth above.

In accordance with Rule 14a-8(j), the Company is contemporaneously notifying the Proponent, by copy of this letter, of its intention to omit the Proposal from its Proxy Materials. The Company anticipates that it will mail its definitive Proxy Materials to shareholders on or about July 14, 2006.

* * * * *

If you have any questions regarding this request or need any additional information, please telephone the undersigned at 631-342-3550 or, in the undersigned's absence, Rachel Lee at 631-342-3382.

Please acknowledge receipt of this letter and the enclosed materials by stamping the enclosed copy of the letter and returning it in the enclosed self-addressed stamped envelope.

Very truly yours,

Lawrence M. Egan, Jr.
Director of Corporate Governance
Vice President, Senior Counsel and
Assistant Secretary

cc: Kenneth V. Handal, Esq.
Cornish F. Hitchcock (On behalf of the Amalgamated Bank LongView Collective Investment Fund)

(Enclosures)

ANNEX A

CORNISH F. HITCHCOCK
ATTORNEY AT LAW
5301 WISCONSIN AVENUE, N.W., SUITE 350
WASHINGTON, D.C. 2001 5-2022
(202) 364-1 050 • FAX: 31 5-3552
EMAIL: CONH@HITCHLAW.COM

28 March 2006

Kenneth V. Handal, Esq.
Executive Vice President, General Counsel
and Corporate Secretary
CA, Inc.
One Computer Associates Plaza
Islandia, New York 11749

By overnight courier and fax: (631) 342-6800

Dear Mr. Handal:

On behalf of the Amalgamated Bank LongView Collective Investment Fund (the "Fund"), a long-term institutional investor in CA, I submit the enclosed shareholder proposal for inclusion in the proxy materials that CA plans to circulate to shareholders in anticipation of the 2006 annual meeting. The proposal is being submitted under SEC Rule 14a-8 deals with the removal of directors.

The Fund is an S&P 500 index fund, located at 11-15 Union Square, New York, N.Y. 10003, with assets exceeding $4 billion. Created by the Amalgamated Bank in 1992, the Fund has beneficially owned more than $2000 of CA common stock for more than one year. The Fund plans to continue ownership through the date of the 2006 annual meeting, which a representative is prepared to attend. A letter from the Bank confirming ownership will follow under separate cover.

If you require any additional information, please let me know.

Very truly yours,

Cornish F. Hitchcock

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MAR 2 9 2006
Kenneth V. Handal

RESOLVED: That pursuant to section 141(k) of the Delaware General Corporation Law, the shareholders of CA, Inc. hereby remove from the Board of Directors Alfonse M. D'Amato and Lewis S. Ranieri or whichever of them should be serving as directors at the time this resolution is adopted.

SUPPORTING STATEMENT

Over two years have passed since Computer Associates (as CA was then known) announced the need to restate financial results because of significant accounting irregularities. Since then, several top executives have been indicted and pled guilty, and the Company's former CEO is awaiting trial on criminal charges. CA was forced to enter into a Deferred Prosecution Agreement ("DPA") in order to avoid a criminal trial. CA acknowledged making false and misleading statements to the SEC and to obstructing a government investigation into accounting and financial fraud. CA paid $225 million in restitution to shareholders.

Although CA has made some governance changes to satisfy the DPA, we believe that more change is needed. In particular, we deem it important to replace those directors who served during the period of misconduct, who continued on the board during the board's failure to effectively investigate accounting issues that were raised in 2001 newspaper reports and government investigations, and whose initial response was merely to demote the CEO and offer a $10 million payment to end the law enforcement inquiries.

Despite the DPA, we believe that the CA board has been unable to break with the past. For example, Chairman Ranieri stated at the 2004 annual meeting that shareholders should "be patient" and that CA would not tolerate former executives retaining "ill gotten gains" that were paid as bonuses based on false numbers. However, CA has not undertaken to recover money from any executives who received unjustified compensation.

Moreover, within the past year, CA reversed the position of its attorneys and refused to disclose the minutes of board meetings that had been requested by shareholders under a Delaware law providing access to such records.

We believe that this failure to make a clean break may be delaying CA's financial recovery. As of March 23, 2006, CA stock has trailed the S&P 500 index for the preceding one-, two-, and five-year periods; a share of CA stock was worth 10% less than it was ten years ago, whereas the S&P 500 index has risen 100%.

We believe that an effective turnaround and a restoration of investor confidence will require the service of directors who bear no responsibility for management before 2002. We thus propose removing those directors who served

during that period. At present, that group includes Messrs. D'Amato and Ranieri.

The law of Delaware, where CA is incorporated, expressly authorizes shareholders to remove directors. This resolution is the only cost-effective way to raise this issue, since CA shareholders do not have the right to call a special meeting.

We urge you to vote FOR this proposal.