



DIVISION OF
CORPORATION FINANCE

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549-3010

June 5, 2006

James C. Morphy
Sullivan & Cromwell LLP
125 Broad Street
New York, NY 10004-2498

Re: CA, Inc.
Incoming letter dated April 21, 2006

Dear Mr. Morphy:

This is in response to your letter dated April 21, 2006 concerning a shareholder proposal submitted to CA by Prof. Lucian Bebchuk. Pursuant to rule 14a-8(j) under the Securities Exchange Act of 1934, your letter indicated CA's intention to exclude the proposal from CA's proxy materials. We also have received a letter on the proponent's behalf dated May 11, 2006.

We note that litigation is pending in the Delaware Court of Chancery with respect to CA's intention to omit the proposal from CA's proxy materials. In light of the fact that arguments raised in your letter and that of the proponent are currently before the court in connection with the litigation between CA and the proponent concerning this proposal, in accordance with staff policy, we will not comment on those arguments at this time. Accordingly, we express no view with respect to CA's intention to omit the instant proposal from the proxy materials relating to its next annual meeting of security holders.

In connection with the foregoing, your attention is directed to the enclosure, which sets forth a brief discussion of the Division's informal procedures regarding shareholder proposals.

Sincerely,

A handwritten signature in black ink, appearing to read "Eric Finseth".

Eric Finseth
Attorney-Adviser

Enclosures