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July 27, 2005

By Hand

John P. Cooney, Jr., Esq.,
Davis Polk & Wardwell,
450 Lexington Avenue,
New York, NY 10017.

David M. Zornow, Esq.,
Skadden, Arps, Slate, Meagher & Flom LLP,
4 Times Square,
New York, NY 10036.

Re: U.S. v. Sanjay Kumar and Stephen Richards, 04 Cr. 846 (ILG)

Dear Messrs. Cooney and Zornow:

In connection with your letter request to Amy Walsh and Eric Komitec of the United States Attorney's Office for the Eastern District of New York ("USAO"), dated June 27, 2005, and based on the June 30, 2005 execution of the confidentiality agreement governing the production of materials by Computer Associates International, Inc. ("CA" or the "Company") to Sanjay Kumar and Stephen Richards, enclosed at CA-CO 0239590 through CA-CO 0239875 are additional minutes of meetings of CA's Board of Directors and Audit Committee responsive to your June 27, 2005 letter request. These minutes have been redacted for applicable privileges and immunities. We will provide you with a redaction log shortly.

* * *

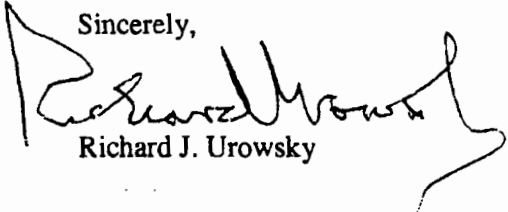
The enclosed materials are being provided to you pursuant to the terms of confidentiality agreement executed by you and CA on June 30, 2005. In accordance with that agreement, you should maintain the confidentiality of the enclosed materials and any other non-public materials that Sullivan & Cromwell LLP may provide to you in the future on behalf of CA. As also described in the agreement, you should not disclose the

John P. Cooney, Jr., Esq.
David M. Zornow, Esq.

-2-

enclosed materials to any third party, except to the extent that disclosure is otherwise required by law and otherwise consistent with the confidentiality agreement.

Sincerely,



Richard J. Urowsky

(Enclosures)

cc: Amy Walsh, Esq. (without enclosures)
(United States Attorney's Office for the Eastern District of New York)

Eric R. Komitee, Esq. (without enclosures)
(United States Attorney's Office for the Eastern District of New York)

Alexander M. Vasilescu, Esq. (without enclosures)
(United States Securities and Exchange Commission)

Lee S. Richards, Esq. (without enclosures)
(Richard, Spears, Kibbe & Orbe)

Kenneth V. Handal, Esq. (without enclosures)
Jeffrey E. Livingston, Esq. (without enclosures)
(Computer Associates International, Inc.)

Board of Directors

July 2, 2003

A meeting of the Board of Directors of Computer Associates International, Inc. was held by conference telephone, beginning at 7:10 P.M. on July 2, 2003.

The following directors participated in the meeting:

Russell Artzt	Robert E. La Blanc
Kenneth Cron	Jay W. Lorsch
Alfonse M. D'Amato	Lewis S. Ranieri
Gary J. Fernandes	Walter P. Schuetze
Sanjay Kumar	Alex Serge Vieux

constituting all of the directors.

Also present were Martin Lipton, Esq., John Savarese, Esq., and Warren Stern, Esq., partners of Wachtell, Lipton, Rosen & Katz, litigation counsel to the Corporation; Scott F. Smith, Esq., a partner of Covington & Burling, counsel to the Corporation, and the following representatives of the Corporation: Ira H. Zar, Executive Vice President and Chief Financial Officer; Steven M. Woghin, Senior Vice President and General Counsel; and Robert B. Lamm, Corporate Secretary and Director of Corporate Governance.

Mr. Kumar, Chairman, acted as such, and Mr. Lamm acted as Secretary.

Following introductory remarks by Mr. Kumar, Mr. Savarese reviewed the background and history of the investigation of the Corporation being conducted by the Securities and Exchange Commission and the Department of Justice, including the extensive documentation produced by the Corporation in response to government subpoenas. He also provided a general overview of the information contained in such documentation regarding the manner in which the Corporation had processed contracts during the periods in question, and he summarized the reactions of the SEC and Justice Department to such information.

Mr. Vieux joined the meeting during the foregoing report.

Mr. Savarese then reported on a May 2003 meeting with the government representatives conducting the investigation. During the meeting, the representatives had suggested that the Corporation consider whether to conduct an internal investigation to ascertain the accuracy of its financial statements. In addition, in a subsequent telephone conference with the government representatives in June, the representatives had requested that (1) the Corporation waive any claims of attorney-client and attorney work product privilege that might otherwise apply to the information produced in connection with such investigation and (2) three employees of the Corporation, including Mr. Zar, agree to be interviewed by the governmental authorities and to retain separate counsel in connection therewith.

Mr. Savarese informed the Board that the three employees had been identified as subjects of the investigation and that they were in the process of retaining separate counsel. He also advised the Board of his firm's recommendation that the Audit Committee conduct an investigation along the lines suggested by the government representatives and report the results of the investigation to the SEC and the Justice Department.

Confidential Treatment
Requested by CA

CA-CO 0239846

Board of Directors

July 2, 2003

Mr. Savarese reviewed the actions taken by his firm to understand the Corporation's contract processing procedures and revenue recognition practices during the periods in question. He summarized such procedures and practices and how they might be viewed under generally accepted accounting principles, and he discussed the amounts of revenues recorded in certain periods that might be questioned by the SEC and/or the Justice Department. Among other things, he noted that various factors, including the manner in which the Corporation's records had been kept, made it difficult to determine when certain contracts had been signed, and that the Corporation had acknowledged that mistakes may have been made in recording certain contracts. However, he informed the Board that at this point there did not appear to be any proof of intent to manipulate revenues and that while the evidence might arguably support a claim that certain contracts had been recorded in the wrong fiscal quarter, the revenues themselves were genuine.

Mr. Savarese outlined a number of legal and practical considerations that the Board should take into account in determining whether to authorize an internal investigation. He advised that the Corporation's non-employee directors are under a legal obligation to investigate matters that raise "red flags," and he pointed out that the Corporation has repeatedly stated that it was fully cooperating with the investigation. He also referred to Mr. Kumar's public statements concerning the Corporation's aspiration to be the "gold standard" in corporate governance, and that authorizing an investigation would be consistent with that standard. Mr. Savarese also advised that governmental authorities place considerable emphasis on the cooperation of entities being investigated, and that a failure to conduct an internal investigation would likely be interpreted as non-cooperation and could therefore create difficulties.

Mr. Savarese then advised that if the Board determined to conduct an internal investigation, the following factors should be among those considered: (1) while the Board could establish a special committee to conduct the investigation, the Audit Committee would be the logical choice to do so; (2) the Audit Committee (or other committee) should retain independent counsel, with no prior involvement in the matter, and an auditing firm of its choosing, to assist in the investigation; (3) any inquiry might turn into an investigation of individuals, who would likely have to be advised to retain their own counsel; (4) the decision as to waiving privilege would have to be discussed with independent counsel; and (5) the SEC and the Justice Department would have to be advised that an internal investigation was to be conducted.

Following Mr. Savarese's report, various directors asked questions and made comments regarding such matters as the periods on which the investigation appeared to have focused, and the impact of the Corporation's new business model on revenue recognition (in response to which Mr. Savarese advised that the new business model is not currently the subject of any discussion with the government investigators).

Mr. Kumar recommended that the Board authorize the internal investigation and discussed the reasons for his recommendation.

Following further discussion, the Board unanimously determined that the Audit Committee should conduct the investigation, with full authority to retain, at the Corporation's expense, independent counsel, auditors and any other advisors deemed necessary or appropriate to assist the Committee in connection with the investigation.

Board of Directors

July 2, 2003

Mr. Stern indicated that Wachtell, Lipton, Rosen & Katz would advise the Justice Department and the SEC that the Corporation was proceeding with the internal investigation. Mr. Lipton advised that, in view of the disclosures as to the government investigation that have already been made by the Corporation, the initiation of the internal investigation need not be disclosed at this point, but he cautioned that the question of disclosure should be revisited from time to time. Mr. Zar informed the Board that KPMG LLP, the Corporation's independent auditor, had been kept fully informed as to the status of the SEC/Justice Department investigation, including the request that an internal investigation be made.

There being no further business, the meeting adjourned.

Robert B. Lamm
Secretary