



Computer Associates•

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September 8, 2004

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

Dear Mr. Lutin:

Please be advised that I have received your letter of August 27, 2004 and your subsequent letter of September 3, 2004. I have turned the communications over to the appropriate people at Computer Associates for response.

Sincerely,

Lewis Ranieri