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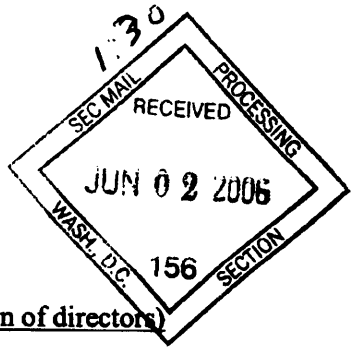
Securities and Exchange Commission
Office of Chief Counsel
Division of Corporation Finance
100 F Street, N.E.
Washington, D.C. 20549



Re: CA, Inc. — Omission of Shareholder
Proposal Pursuant to Rule 14a-8(j) (election of directors)

Ladies and Gentlemen:

This letter is submitted by CA, Inc. (f/k/a Computer Associates International Inc., the "Company") in response to the letter dated May 13, 2006 from Cornish F. Hitchcock on behalf of Amalgamated Bank LongView Collective Investment Fund (the "Fund") requesting that the staff of the Division of Corporation Finance (the "Staff") of the Securities and Exchange Commission (the "Commission") deny the no-action relief requested by the Company in its letter of April 21, 2006. In its April 21 letter, the Company asked the Staff to confirm that it will not recommend enforcement action to the Commission if the Company, pursuant to Rule 14a-8(j), omits from its proxy materials for its 2006 annual meeting of shareholders (the "Proxy Materials") a proposal (the "Proposal") by the Fund to remove Alfonse M. D'Amato and Lewis S. Ranieri from the Company's board of directors. The Company's April 21 letter and the Fund's May 13 letter are attached as Annex A.

In its May 13 letter, the Fund argues that the Company should be required to include the Proposal in the Proxy Materials because inclusion is the only way for the shareholders to exercise their statutory right to remove directors pursuant to Section 141(k) of the Delaware General Corporation Law ("DGCL"). According to the Fund, the fact that the Company's by-laws do not provide shareholders the right to call a special meeting to consider removing directors means that they have no means to consider a removal proposal unless the proposal is

included in the Proxy Materials. Unless the Proposal is included in the Proxy Materials, this argument goes, the shareholders will be unable to exercise the removal right granted to them under Section 141(k).

We submit that this argument is not persuasive for two important reasons. First, Delaware law does not require the Company to permit shareholders to call special shareholder meetings, for removal or any other purpose. The DGCL is clear that, unless a right to call special meetings is specifically granted in the Company's charter or by-laws, shareholders have no right to call such meetings.[1] Neither the Company's charter nor its by-laws provide for such a right; on the contrary, the by-laws expressly provide that the shareholders shall have no right to call special meetings. While the Fund may wish the Company's charter and by-laws were written differently, they are not. There is nothing illegal or inappropriate about the fact that the Fund is not able to call a special meeting to remove directors.

Second, the fact that the shareholders cannot call a special meeting does not prevent them from exercising their right to remove directors under the DGCL. Section 141(k) of the DGCL, as well as the Company's own by-laws, permit a shareholder to make a proposal to remove directors at the Company's annual meeting, provided the shareholder follows the procedures set forth in the by-laws for bringing proposals before an annual meeting. In addition, under SEC rules, the Fund is free to solicit shareholders to vote – or even to grant the Fund proxies to vote on their behalf -- in favor of any removal proposal that is properly brought before an annual meeting.[2]

The fact that the Fund is not permitted to include the Proposal in the Company's Proxy Materials is entirely consistent with Delaware law and does not prevent the shareholders from exercising their right to remove directors, nor does it prevent the Fund from soliciting shareholders with regard to any particular removal proposal that is properly brought before an annual meeting. There is nothing illegal, inappropriate or unusual about this situation. While the Fund may believe that it should not have to make the effort or bear the expense of soliciting shareholders in connection with the Proposal, this is not the current state of Delaware law or the Commission's proxy rules. The Company is not required to include the Proposal in the Proxy Materials so that the Fund's solicitation effort can be conducted at the expense of the Company and ultimately its shareholders.

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1 DEL. CODE ANN. tit. 8, § 211(d)(2006).

2 See, e.g.,Rule 14a-4(c) under the Exchange Act, which provides that a proxy may confer discretionary authority to vote on "any proposal omitted from the proxy statement and form of proxy pursuant to §240.14a-8".

The Staff has consistently declined to require inclusion of shareholder proposals to remove directors from a company's proxy materials pursuant to Rule 14a-8(j) under the Exchange Act. The Fund has acknowledged this longstanding position and, we believe, has made no persuasive argument that merits the reversal of the Staff's position. We believe that the Staff adopted this position after due consideration of the merits of the issue and the consequences of its decision.

There are important reasons why companies should not be required to include shareholder proposals regarding the election or removal of directors in their proxy statements. These proposals circumvent and interfere with the normal corporate processes for the nomination and election of directors. The Staff has recognized this point for many years. Requiring the Company to include the Proposal in the Proxy Materials would require the Company to facilitate efforts that are contrary to the governance procedures that the Company and its shareholders have lawfully established. If the Fund wants to propose a course of action outside of these processes, it is free to try to persuade the shareholders to do so– but at its own expense.

Additionally, it should be noted that Messrs. Ranieri and D'Amato both received over ninety percent of the votes of the shareholders cast at the Company's previous annual meeting. Both Messrs. Ranieri and D'Amato have rendered highly valuable service to the Company in their capacity as directors, particularly in helping the Company during the accounting-related investigations and the subsequent transition to a new management team in recent years.

Request for Staff Concurrence

We see no reason why the Staff should reverse its long-standing position that shareholder proposals regarding the removal of directors may be excluded from proxy statements. 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 stated in its letter of April 21, 2006.

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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 C. 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

(Enclosures)

cc: Amalgamated Bank LongView Collective Investment Fund
c/o Cornish F. Hitchcock

Kenneth V. Handal, Esq.
David B. Harms, Esq.