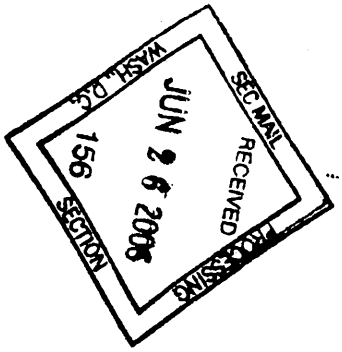

Lawrence M. Egan, Jr.
Director of Corporate Governance
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June 26, 2006

Ms. Nancy M. Morris
Secretary
Securities and Exchange Commission
100 F Street N.E.
Washington, DC 20549-9303

Re: CA, Inc. – Shareholder Proposal to Remove Directors

Dear Ms. Morris:

I write on behalf of CA. Inc. (f/k/a Computer Associates International Inc.) in response to the letter dated June 23, 2006 from Cornish F. Hitchcock to you. Mr. Hitchcock, on behalf of Amalgamated Bank LongView Collective Investment Fund (the "Fund"), a CA stockholder, asks the Commission to review and reverse the recent decision of the Division of Corporation Finance that CA may exclude a stockholder proposal by the Fund from its proxy statement for its upcoming annual meeting of stockholders. The Fund's proposal seeks to remove two members of the CA board of directors. The Division confirmed on June 20, 2006 that it would not recommend an enforcement action if CA excludes the proposal pursuant to Rule 14a-8(i)(8) on the grounds that the proposal relates to an election of directors.

There is no reason why the Commission should take the extraordinary step of reviewing and reversing the Division's decision. This matter involves a garden-variety stockholder proposal, similar to many that have been reviewed by the Division in the past. As Mr. Hitchcock acknowledges, the Division has long taken the position that stockholder proposals relating to the election of directors, including proposals to remove directors, may be excluded from an issuer's proxy statement. Mr. Hitchcock offers no reasons why his client's proposal to remove CA directors should be treated any differently than those reviewed by the Division in the past. While he claims that proposals to remove directors should be treated differently from proposals to elect directors, the Division has repeatedly concluded otherwise for a number of years. On at least six prior occasions, as Mr. Hitchcock concedes, the Division has specifically determined that proposals to remove directors, just like proposals to elect directors, may

be excluded.[1] Indeed, logic dictates that since a removal proposal achieving a 51% pass rate could be interpreted to supersede an election where directors get 90% of the vote (as have the two directors at issue here), the removal proposal does relate to the election of directors.

There is nothing "novel" or different about the Fund's stockholder proposal or the Division's decision that it may be excluded. Nor does Mr. Hitchcock offer any reason why his client's proposal should be treated differently from the many other similar proposals previously considered by the Division. He merely asserts that the Division's long-standing position is wrong and should be reversed because, in his view, it involves issues that are "important". The arguments he raises in his June 23 letter were raised and addressed in the correspondence submitted to the Division. We can only conclude that the Division has been well aware of these arguments – and the issues raised by stockholder proposals to remove directors – for many years.

Mr. Hitchcock asserts that state law gives stockholders the right to remove directors. That is true but beside the point. The Fund, like any other CA stockholder, is entitled to make a removal proposal for consideration at any annual meeting of CA stockholders, provided that it complies with the CA by-law requirements for submitting stockholder proposals. The Fund is also entitled to solicit other CA stockholders to vote for its proposal. The only question before the Division was whether the Fund is entitled to require that its proposal be included in CA's proxy statement and, therefore, that the cost of submitting its proposal to CA stockholders be borne by the stockholders rather than by the Fund. This is not a question of state law; it is a narrow, specific question of SEC rules – specifically, whether Rule 14a-8 requires inclusion of such a proposal in an issuer's proxy statement. The Division long ago answered this question in the negative, and there is no reason why this question should be answered differently now. The Division's position is not inconsistent with, nor does it address any matters of, state law. The Fund remains free to pursue, as it sees fit, whatever rights it may have under state law and the CA by-laws to remove CA directors.

Additionally, reversing the Division's decision could have profound, far-reaching consequences for corporate governance of public companies. If the decision were reversed, any stockholder, no matter how significant or insignificant its investment in an issuer, could force the issuer to include removal proposals in its proxy statement every year. It is not hard to imagine that every issuer's proxy statement relating to the election of directors would soon have to include proposals to remove one or more or all nominees for election, thereby effectively transforming every annual election of directors into a contested election – without the proponent having to commit any resources or

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[1] Letters regarding Fresh Brands Inc. (January 7, 2004); Lipid Sciences Inc. (May 2, 2002); Mesaba Holdings, Inc. (May 3, 2001); NetCurrents, Inc. (April 25, 2001); J.C. Penney Company, Inc. (March 19, 2001); Second Bancorp Incorporated (February 12, 2001).

make any significant effort to mount a proxy fight. Whether one believes that corporate governance would be improved or harmed by such an outcome, it is clear that the current system would be profoundly changed. If the Commission wishes to implement such a radical change in corporate governance, we believe it should do so through the rule-making process, so that the consequences of such a change – as well as the appropriateness of using the proxy rules to overhaul a system that has long been governed by state law – could be thoroughly debated and considered. We do not believe it would be appropriate to overhaul the current corporate governance system through the no-action process involving a single issuer and stockholder.

Consequently, CA respectfully requests that the Commission decline to review and reverse the June 20 decision of the Division.

Sincerely,

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

cc: Ted Yu (Special Counsel, Division of Corporation Finance)
Kenneth V. Handal (General Counsel, CA, Inc.)
Cornish F. Hitchcock (on behalf of Amalgamated Bank LongView Investment Fund)