



Computer Associates

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May 13, 2005

Mr. Gary Lutin
Lutin & Company
575 Madison Ave. – 10th floor
New York, NY 10022

Dear Mr. Lutin:

I am in receipt of your letter dated May 11, 2005.

As you are aware, the Company's board and new management team are making corporate governance and accountability to its shareholders one of our highest priorities. In addition, CA's Deferred Prosecution Agreement and the SEC Consent Decree require the Company to undertake several initiatives to ensure best practices in corporate governance. Each of these initiatives has been either completed or is well underway. For example, the Company has added three new independent directors, including a former SEC Commissioner, and is working closely with the court-appointed Independent Examiner, whose reports will be a matter of public record.

Our commitment to governance is producing positive results--as of May 1, 2005, CA's ISS Governance Quotient is higher than 91.2% of the S&P 500 and 99.8% of the S&P Software and Services Index. The Company's Board was also recently named "Most Improved" in 2004 by Corporate Board Member magazine.

We hope you find this information helpful.

Very truly yours,

Kenneth V. Handal
Executive Vice President,
General Counsel and Corporate Secretary

cc: Lee S. Richards, Esq.