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OFFICE OF CHIEF COUNSEL
CORPORATION FINANCE

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

Re: CA, Inc. – Request Under Rule 14a-8 to
Exclude Stockholder Proposal

Ladies and Gentlemen:

CA, Inc., a Delaware corporation (“CA” or the “Company”), proposes to exclude a stockholder proposal (the “Proposal”) from the proxy statement for its upcoming annual meeting of stockholders, to be held on September 9, 2008. The Proposal was submitted by AFSCME Employees Pension Plan (“AFSCME”). For the reasons set forth below, CA believes the Proposal may be excluded under Sections (i)(8), (i)(1), (i)(2) and (i)(3) of Rule 14a-8 because it relates to an election of directors, conflicts with Delaware law and is inconsistent with the Commission’s proxy rules. On behalf of CA, I ask the Staff to please confirm that it will not recommend any enforcement action to the Commission if CA excludes the Proposal from its proxy statement and proxy card for the 2008 annual meeting.

CA currently plans to file its definitive proxy statement for the 2008 annual meeting on or about July 17, 2008, which is more than 80 days after the date I am submitting this letter to the Staff. I have filed six paper copies of this letter, including the Proposal and the supporting opinion of counsel described in part two below, with the Staff and have sent copies of these materials to AFSCME.

The Proposal

If adopted, the Proposal would require CA to amend its by-laws to include a provision that would require the Company to reimburse any stockholder who wages a “short-slate” proxy contest for related expenses if the contest is at least partially successful. Specifically, the proposed by-law would require that any stockholder or group of stockholders be reimbursed by the Company for reasonable expenses incurred in nominating one or more candidates in a contested election of directors at any time in the future, as long as fewer than 50% of the directors to be elected are contested and at least one of the stockholder nominees is elected.¹ Reimbursable expenses would include all those reasonably incurred in connection with the contest, including those relating to printing, mailing, legal services, solicitation, travel, advertising and public relations, up to the amount expended by the Company in connection with the contest.

In its supporting statement, AFSCME notes that the Proposal focuses on successful “short-slate” contests – those involving a competing slate of candidates that, if elected, would not comprise a majority of the board – with success defined as the election of at least one candidate. A successful “long-slate” contest would result in a change of control and the new board would have the authority to approve reimbursement for contest expenses if it decided to do so. Thus, as a practical matter, there is no need for a mandatory reimbursement by-law in those situations, according to AFSCME. Rather, the Proposal seeks to mandate reimbursement when contest proponents do not gain control of the board, so that they can by-pass the board and obtain reimbursement without board approval.

A copy of the Proposal and AFSCME’s supporting statement is attached as Annex A.

It is important to note that the Proposal is not precatory. It does not merely recommend that the CA board provide for reimbursement in short-slate contests. Rather, the Proposal would amend the CA by-laws to require that the reimbursement be provided in all future contests meeting the proposed criteria. The board of directors would have no discretion to review any reimbursement request covered by the Proposal, regardless of the circumstances, nor would the board have the ability to consider the merits of adopting a mandatory reimbursement rule as a matter of corporate policy. If the Proposal is adopted, such a rule will become binding on CA.

¹ The Proposal also requires that the election may not be subject to cumulative voting. CA’s certificate of incorporation does not provide for cumulative voting.

