

Mail Stop 4561

September 12, 2008

Nancy E. Cooper  
Executive Vice President  
and Chief Financial Officer  
CA, Inc.  
One CA Plaza  
Islandia, NY 11749

**Re: CA, Inc.**  
**Form 10-K for Fiscal Year Ended March 31, 2008**  
**Filed May 23, 2008**  
**Definitive Proxy on Schedule 14A**  
**Filed July 24, 2008**  
**File No. 001-09247**

Dear Ms. Cooper:

We have completed our review of your Form 10-K and related filings and have no further comments at this time on the specific issues raised.

Sincerely,

/s/ Stephen Krikorian

Stephen Krikorian  
Accounting Branch Chief