



DIVISION OF  
CORPORATION FINANCE

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549

April 19, 2011

C.H.R. DuPree  
Senior Vice President, Corporate Governance,  
and Corporate Secretary  
CA, Inc.  
One CA Plaza  
Islandia, NY 11749

**Re: CA, Inc.**  
**Form 8-K**  
**Filed January 25, 2011**  
**File No. 001-09247**

Dear Mr. DuPree:

We have completed our review of your Form 8-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