



DIVISION OF
CORPORATION FINANCE

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

October 20, 2010

William E. McCracken
Chief Executive Officer
CA, Inc.
One CA Plaza
Islandia, NY 11749

Re: CA, Inc.
Form 10-K for the Fiscal Year Ended March 31, 2010
Form 10-Q for the Quarterly Period Ended June 30, 2010
File No. 001-09247

Dear Mr. McCracken:

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,

Barbara C. Jacobs
Assistant Director