

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

April 19, 2011

C.H.R. DuPreeSenior Vice President, Corporate Governance, and Corporate SecretaryCA, Inc.One CA PlazaIslandia, 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