

November 30, 2005

VIA FEDERAL EXPRESS AND EDGAR

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Ms. Marie Trimeloni  
Division of Corporation Finance  
Mail Stop 7010  
Securities and Exchange Commission  
100 F Street N.E.  
Washington, D.C. 20549

Re: CEMEX, S.A. de C.V. (File No. 1-14946)  
Form 20-F for the Fiscal Year Ended December 31, 2004  
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Dear Ms. Trimeloni:

We have received your letter of November 22, 2005, and thank you for your comments to our 2004 Annual Report on Form 20-F. Your letter requests us to inform you as to when we will provide a response to your comments. We are in the process of considering your comments and preparing our response. As per the message left for you earlier today by Robert M. Chilstrom and Yehuda Markovits of our U.S. counsel, Skadden, Arps, Slate, Meagher & Flom LLP, we expect that we will be able to provide our response no later than January 17, 2006. While we do not currently anticipate any difficulties in meeting that schedule, if for any reason we are unable to make that date, we would of course contact you in advance.

If you have any questions or require additional information, please contact Robert M. Chilstrom at (212) 735-2588, Yehuda Markovits at (212) 735-2919 or the undersigned at 011-52-81-8888-4072.

Very truly yours,

/s/ Roger Saldana  
Roger Saldana  
Corporate Counsel

cc: Rufus Decker, Accounting Branch Chief  
Scott Watkinson, Review Accountant  
Securities and Exchange Commission  
Division of Corporation Finance

Robert M. Chilstrom  
Yehuda Markovits  
Skadden, Arps, Slate, Meagher & Flom LLP