



DIVISION OF  
CORPORATION FINANCE

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

October 17, 2011

Via E-mail

Mr. Fernando A. González  
Chief Financial Officer  
CEMEX S.A.B. de C.V.  
Avenida Ricardo Margáin Zozaya #325  
Colonia Valle del Campestre  
Garza García, Nuevo León, México 66265

**Re: CEMEX S.A.B. de C.V.  
Form 20-F for the Year Ended December 31, 2010  
Filed June 16, 2011  
File No. 1-14946**

Dear Mr. González:

We have completed our review of your filing. We remind you that our comments or changes to disclosure in response to our comments do not foreclose the Commission from taking any action with respect to the company or the filing and the company may not assert staff comments as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States. We urge all persons who are responsible for the accuracy and adequacy of the disclosure in the filing to be certain that the filing includes the information the Securities Exchange Act of 1934 and all applicable rules require.

Sincerely,

/s/ Rufus Decker

Rufus Decker  
Accounting Branch Chief

cc: Via E-mail  
Ramiro G. Villarreal Morales, General Counsel