

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

DIVISION OF CORPORATION FINANCE

September 28, 2012

<u>Via E-mail</u> Mr. Fernando A. Gonzalez Chief Financial Officer CEMEX, S.A.B. de C.V. Avenida Ricarda Margain Zozaya #325 Colonia Valle del Campestre, Garza Garcia Nuevo Leon, Mexico 66265

> RE: CEMEX, S.A.B. de C.V. Form 20-F for the Year Ended December 31, 2011 Filed April 30, 2012 Response dated September 26, 2012 File No. 1-14946

Dear Mr. Gonzalez:

We have reviewed your response letter dated September 26, 2012 and have the following comment. In our comment, we may ask you to provide us with information so we may better understand your disclosure.

Please respond to this letter within ten business days by providing the requested information, or by advising us when you will provide the requested response. If you do not believe our comment applies to your facts and circumstances, please tell us why in your response.

After reviewing the information you provide in response to this comment, we may have additional comments.

Form 20-F for the Year Ended December 31, 2011

**Financial Statements** 

Consolidated Statements of Operations, page F-4

1. We note your response to comment one in our letter dated September 10, 2012. The line item that you currently describe as "earnings before interest and tax" excludes additional items aside from interest and tax. For example, this line item excludes equity in loss of associates and foreign exchange results. In this regard, please retitle this line item as well as the line item currently described as "earnings before other expense, net, interest and tax" to more accurately describe the amounts that these line items represent.

Mr. Fernando A. Gonzalez CEMEX, S.A.B. de C.V. September 28, 2012 Page 2

If you have any questions regarding this comment, please direct them to Nudrat Salik, Staff Accountant, at (202) 551-3692 or, in her absence, to the undersigned at (202) 551-3769.

Sincerely,

/s/ Rufus Decker

Rufus Decker Accounting Branch Chief