

CEMEX, S.A.B. de C.V.
Av. Ricardo Margáin Zozaya #325
Colonia Valle del Campestre
Garza García, Nuevo León
México 66265

June 26, 2015

VIA EDGAR

Mr. Terence O'Brien
Securities and Exchange Commission
Division of Corporation Finance
100 F Street N.E., Mail Stop 4631
Washington, D.C. 20549

Re: CEMEX, S.A.B. de C.V. (File No. 1-14946)
Form 20-F for the Fiscal Year Ended December 31, 2014

Dear Mr. O'Brien:

We have received your letter of June 25, 2015, and thank you for your comments to our 2014 Annual Report on Form 20-F. We are in the process of diligently preparing our response, but respectfully request an extension of time. We plan to file our response with the Securities and Exchange Commission on or before July 24, 2015. While we do not 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 Adam G. Waitman at (212) 735-2896 of our U.S. counsel, Skadden, Arps, Slate, Meagher & Flom LLP, or the undersigned at (212) 317-6005.

Very truly yours,

/s/ Guillermo Francisco Hernández Morales
Guillermo Francisco Hernández Morales
Attorney-in-Fact / General Counsel North America and
Trading

cc: Ameen Hamady
Securities and Exchange Commission
Division of Corporation Finance

Adam G. Waitman
Skadden, Arps, Slate, Meagher & Flom LLP