



DIVISION OF  
CORPORATION FINANCE

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549-7010

December 10, 2007

Ramiro G. Villarreal, General Counsel  
CEMEX, S.A.B. de C.V.  
Av. Ricardo 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 Fiscal Year Ended December 31, 2006**  
**Filed June 29, 2007**  
**File No. 1-14946**

Dear Mr. Villarreal:

We have completed our review of your Form 20-F and have no further comments at this time.

Sincerely,

Pamela A. Long  
Assistant Director