



DIVISION OF  
CORPORATION FINANCE

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

September 10, 2012

Via E-mail

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 August 29, 2012**  
**File No. 1-14946**

Dear Mr. Gonzalez:

We have reviewed your response letter dated August 29, 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 August 15, 2012. Given that the line item you currently describe as "Operating income after other expenses, net" appears to represent your actual operating income, please retitle this line item to describe it as "Operating income." Refer to Basis for Conclusions paragraph 56 of IAS 1.

Mr. Fernando A. Gonzalez  
CEMEX, S.A.B. de C.V.  
September 10, 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