

Mail Stop 7010

February 6, 2006

Via U.S. mail and facsimile

Mr. Lorenzo H. Zambrano  
Chief Executive Officer, CEMEX, S.A. de C.V.  
Av. Ricardo Margain Zozaya #325  
Colonia Valle del Campestre  
Garza Garcia, Nuevo Leon, Mexico 66265

RE: Form 20-F for the fiscal year ended December 31, 2004  
File No. 1-14946

Dear Mr. Zambrano:

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

If you have any further questions regarding our review of your filings, please direct them to Marie Trimeloni, Staff Accountant, at (202) 551-3734 or, in her absence, to the undersigned at (202) 551-3769.

Sincerely,

Rufus Decker  
Accounting Branch Chief

??

??

??

??

Mr. J. Gordon Beittenmiller  
March 25, 2005  
Page 2 of 1

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

DIVISION OF  
CORPORATION FINANCE