

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

June 9, 2023

VIA EDGAR

Securities and Exchange Commission  
Division of Corporation Finance  
100 F Street N.E.  
Washington, D.C. 20549  
Attn: Charles Eastman  
Andrew Blume  
Office of Manufacturing

Re: Cemex, S.A.B. de C.V. (File No. 001-14946)  
Form 20-F for the Fiscal Year Ended December 31, 2022

Dear Mr. Eastman and Mr. Blume:

We have received your letter, dated June 6, 2023, and thank you for your comments to our Annual Report on Form 20-F for the fiscal year ended December 31, 2022. 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 Commission on or before July 10, 2023. 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 Gregory A. Fericola at (212) 735-2918 of our U.S. counsel, Skadden, Arps, Slate, Meagher & Flom LLP, or the undersigned at +52 818888 4054.

Very truly yours,

Cemex, S.A.B. de C.V.

/s/ Guillermo Francisco Hernández Morales

Guillermo Francisco Hernández Morales  
Attorney-in-Fact / Legal Director Corporate Finance and  
Compliance

cc: Gregory A. Fericola  
Skadden, Arps, Slate, Meagher & Flom LLP