

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

August 18, 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 August 17, 2023, and thank you for your comments to our response letter submitted on July 10, 2023 regarding 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 Securities and Exchange Commission on or before September 15, 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