

Report of Organizational Actions Affecting Basis of Securities

OMB No. 1545-2224

► See separate instructions.

Part I Reporting Issuer

1 Issuer's name		2 Issuer's employer identification number (EIN)	
CEMEX, S.A.B. DE C.V.		98-0577807	
3 Name of contact for additional information	4 Telephone No. of contact	5 Email address of contact	
EDUARDO RENDON	+52 (81) 8888-4256	IR@CEMEX.COM	
6 Number and street (or P.O. box if mail is not delivered to street address) of contact		7 City, town, or post office, state, and Zip code of contact	
Avenida Ricardo Margain Zozaya, No. 325 Col. Valle Del Campestre		San Pedro Garza Garcia, N.L., Mexico 66265	
8 Date of action	9 Classification and description		
May 10, 2016	American Depositary Shares; Ordinary Participation Certificates - Stock Distribution		
10 CUSIP number	11 Serial number(s)	12 Ticker symbol	13 Account number(s)
151290889 (ADS)		CX (NYSE)/ CEMEX.CPO (BMV)	

Part II Organizational Action Attach additional statements if needed. See back of form for additional questions.

14 Describe the organizational action and, if applicable, the date of the action or the date against which shareholders' ownership is measured for the action ► On May 10, 2016, the issuer distributed (a) 1 new American Depositary Share ("ADS") for every 25 ADSs, and (b) 1 new Ordinary Participation Certificate ("CPO") for every 25 CPOs in each case to holders of record at the close of business on May 3, 2016 (the "Stock Distribution"). No fractional ADS or CPO was issued to holders with less than 25 ADSs or CPOs, respectively. No cash payment was made lieu of a fractional ADS or CPO.

15 Describe the quantitative effect of the organizational action on the basis of the security in the hands of a U.S. taxpayer as an adjustment per share or as a percentage of old basis ► Holders of ADSs or CPOs ("Old Shares") who receive one or more new ADSs or CPOs ("New Shares") must allocate a portion of the aggregate tax basis in the Old Shares (determined immediately prior to the Stock Distribution) to the New Shares based on the relative fair market value of the Old Shares and New Shares as of the Stock Distribution. There will be no change in a holder's aggregate tax basis on account of the Stock Distribution.

Consult your tax advisor to determine the per share tax basis of any particular ADS or CPO following the Stock Distribution.

16 Describe the calculation of the change in basis and the data that supports the calculation, such as the market values of securities and the valuation dates ► The fair market value of each Old Share was the same as each New Share following the Stock Distribution. Accordingly, the portion of the aggregate tax basis allocable to the New Shares is the quotient derived by dividing (a) the total number of New Shares received by (b) the sum of the total of Old Shares plus New Shares held after the Stock Distribution. The adjusted aggregate tax basis remaining in the Old Shares after the Stock Distribution is equal to minus the quotient described above.

For example, a shareholder who owns 50 ADSs will allocate 3.846% of its aggregate tax basis in the 50 old ADSs to the 2 new ADSs received in the Stock Distribution (i.e., 2 new ADSs / 52 total ADSs held after the Stock Distribution), and the adjusted aggregate tax basis in the 50 old ADSs will be equal to 96.154% of the former aggregate tax basis of such shares. Similarly, a shareholder who owns 65 old CPOs will allocate 2.985% of its aggregate tax basis in the 65 old CPOs to the 2 new CPOs received (i.e., 2 new CPOs/67 total CPOs held after the Stock Distribution), and the adjusted aggregate tax basis in the 65 old CPOs will be equal to 97.015% of the former aggregate tax basis of such shares.

Part II Organizational Action (continued)

17 List the applicable Internal Revenue Code section(s) and subsection(s) upon which the tax treatment is based ► **IRC sections 305(a) and 307(a).**

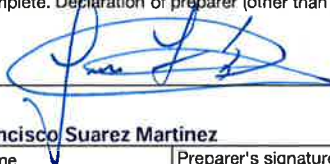
18 Can any resulting loss be recognized? ► **No loss can be recognized in connection with the Stock Distribution.**

19 Provide any other information necessary to implement the adjustment, such as the reportable tax year ► **The basis adjustments resulting from the Stock Distribution are effective in the year in which the taxpayer received the Stock Distribution (e.g., 2016 for calendar year taxpayers).**

Sign Here

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge.

Signature ►



Date ►

5/11/2016

Print your name ► **Javier Francisco Suarez Martinez**

Title ► **Attorney-in-Fact**

Paid Preparer Use Only

Print/Type preparer's name

Preparer's signature

Date

Check ☐ if self-employed

PTIN

Firm's name ►

Firm's EIN ►

Firm's address ►

Phone no.