

# Cornerstone Strategic Value Fund, Inc.

(CUSIP #21924B302)

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Cincinnati, OH 45246

## **RULE 19a-1 NOTICE ACCOMPANYING DIVIDEND PAYMENT**

Cornerstone Strategic Value Fund, Inc. (the “Fund”) is required by regulation to notify you when it makes a dividend payment to its stockholders from sources other than net investment income. With respect to the December 29, 2023 payment of \$0.1228 per share to stockholders of record on December 15, 2023, such distribution is estimated to be comprised of the following:

<b>Source of Payment</b>	<b>Amount per Share</b>
Net investment income	\$0.0107
Net realized long-term capital gains	\$0.0124
Paid-in capital	\$0.0997

This information should not be used for tax reporting purposes. After the end of the calendar year (during February 2024), you will receive tax reporting information that will indicate the exact components of all dividends and distributions paid by the Fund that you received for the calendar year.

Stockholders are advised to consult their own tax advisers with respect to the tax consequences of their investment in the Fund.