

# 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 February 29, 2024 payment of \$0.1086 per share to stockholders of record on February 15, 2024, such distribution is estimated to be comprised of the following:

<b>Source of Payment</b>	<b>Amount per Share</b>
Net investment income	\$0.0066
Net realized short-term capital gains	\$0.0024
Net realized long-term capital gains	\$0.0532
Paid-in capital	\$0.0464

This information should not be used for tax reporting purposes. After the end of the calendar year (during February 2025), 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.