

# Cornerstone Strategic Value Fund, Inc.

(CUSIP #21924B302)

225 Pictoria Drive, Suite 450

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 January 31, 2022 payment of \$0.1808 per share to stockholders of record on January 14, 2022, such distribution is estimated to be comprised of the following:

<b>Source of Payment</b>	<b>Amount per Share</b>
Net investment income	\$0.0010
Net realized short-term capital gains	\$0.0006
Net realized long-term capital gains	\$0.0015
Paid-in capital	\$0.1777

This information should not be used for tax reporting purposes. After the end of the calendar year (during February 2023), 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.