Replaces preliminary version originally posted to Fund's website on 1/15/2016

Form **8937** (December 2011)
Department of the Treasury

Report of Organizational Actions Affecting Basis of Securities

► See separate instructions.

OMB No. 1545-2224

Internal Revenue Service			See separate instructions.				
Part I Reporting	lssuer						
1 Issuer's name				2 Issuer's	2 Issuer's employer identification number (EIN)		
Cornerstone Strategic Value Fund, Inc.					13-3407699		
3 Name of contact for add		4 Telephon	e No. of contact	5 Email ac	dress of contact		
Cornerstone Advisers, Inc. (866)-668-6558				Taxinforma	tion@astfundsolutions.cor	n	
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		
c/o AST Fund Solutions, LLC, 48 Wall Street, 22nd Floor				New York, I	NY 10005		
8 Date of action	9 Class	9 Classification and description					
			Stock - Regulated Investi	tock - Regulated Investment Company			
10 CUSIP number	JSIP number 11 Serial number(s)		12 Ticker symbol		13 Account number(s)		
21924B302	N/A		CLM		N/A		
Part II Organization	onal Action Attach	n additional	statements if needed. S	ee back of form fo	or additional questions.		
14 Describe the organiza	tional action and, if ap	plicable, the	date of the action or the da	ite against which sh	areholders' ownership is me	asured for	
the action ► The Iss	uer paid monthly dis	tributions to	o common shareholders fr	om January 2015 t	o December 2015, A portio	n of	
each distribution constitut							
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-	age of old basis ► <u>The</u>	portion of	the distribution that const	itutes a non-taxabl	a U.S. taxpayer as an adjustr e return of capital will decr		
Per Share Reduction of				Per S		of	
Distribution payable on:	Basis in Common		Distribu	tion payable on:	Basis in Common Stoo		
January 30, 2015	\$0.3175		July 31, 2015		\$0.3175		
February 27, 2015 \$0.3175			August 31, 2015		\$0.3175		
March 31, 2015 \$0.3175			September 30, 2015		\$0.3175		
April 30, 2015 \$0.3175			October 30, 2		\$0.3175		
May 29, 2015	\$0.3175		November 30		\$0.3175		
June 30, 2015	\$0.3175		December 31.		\$0.3175		
valuation dates ► Issue December 31, 2015. The new last the second seco	uer's current and acc on-taxable return of c	cumulated e capital ("RO	arnings were compared to	distributions paid t of distributions p	aid during the taxable year		
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