Cornerstone Strategic Investment Fund, Inc.

(CUSIP #21924B302)

225 Pictoria Drive, Suite 450

Cincinnati, OH 45246

RULE 19a-1 NOTICE ACCOMPANYING DIVIDEND PAYMENT

Cornerstone Strategic Investment 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 September 30, 2026 payment of $0.1215 per share to stockholders of record on September 15, 2026, such distribution is estimated to be comprised of the following:

Source of Payment	Amount per Share
Net realized short-term capital gains	$0.0133
Net realized long-term capital gains	$0.0103
Paid-in capital	$0.0979

This information should not be used for tax reporting purposes. After the end of the calendar year (during February 2027), 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.