

FIRST TRUST VALUE LINE R & IBBOTSON EQUITY ALLOCATION FUND

Form SC 13G/A

February 09, 2006

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
Washington, D.C. 20549

SCHEDULE 13G/A
Amendment No. 14

Under the Securities Exchange Act of 1934

Cornerstone Strategic Value Fund, Inc.

(Name of Issuer)

Common Stock

(Title of Class of Securities)

21924B104

(CUSIP Number)

Date of Event Requiring Filing: December 31, 2005

Check the following box if a fee is being paid with this statement / /. (A fee is not required only if the filing person: (1) has a previous statement on file reporting beneficial ownership of more than five percent of the class of securities described in Item 1; and (2) has filed no amendment subsequent thereto reporting beneficial ownership of five percent or less of such class.) (See Rule 13d-7).

*The remainder of this cover page shall be filled out for a reporting person's initial filing on this form with respect to the subject class of securities, and for any subsequent amendment containing information which would alter the disclosures provided in prior cover page.

The information required in the remainder of this cover page shall not be deemed to be "filed" for the purpose of Section 18 of the Securities Exchange Act of 1934 ("Act") or otherwise subject to the liabilities of that section of the Act but shall be subject to all other provisions of the Act (however, see the Notes).

SEC 1745 (10-88)

Page 1 of

Page 2 of

SCHEDULE 13G

CUSIP NO. 21924B104

1. NAME OF REPORTING PERSON
S.S. OR I.R.S. IDENTIFICATION NO. OF ABOVE PERSON

Doliver Capital Advisors, Inc.

2. CHECK THE APPROPRIATE BOX IF A MEMBER OF A GROUP* (a) / /.
(b) / /.

3. SEC USE ONLY

4. CITIZENSHIP OR PLACE OF ORGANIZATION

USA

5. SOLE VOTING POWER

NUMBER OF 0

SHARES
BENEFICIALLY
OWNED BY

6. SHARED VOTING POWER

0

EACH
REPORTING
PERSON

7. SOLE DISPOSITIVE POWER

0

WITH

8. SHARED DISPOSITIVE POWER

1,548,200

9. AGGREGATE AMOUNT BENEFICIALLY OWNED BY EACH REPORTING PERSON

1,548,200

10. CHECK BOX IF THE AGGREGATE AMOUNT IN ROW (9) EXCLUDES CERTAIN SHARES*
/ /.

11. PERCENT OF CLASS REPRESENTED BY AMOUNT IN ROW 9

6.36%

12. TYPE OF REPORTING PERSON*

IA

*SEE INSTRUCTION BEFORE FILLING OUT!

*SEE INSTRUCTION BEFORE FILLING OUT!

Item 1(a). Name of Issuer:
Cornerstone Strategic Value Fund, Inc.

Item 1(b). Address of Issuer's Principal Executive Offices:
383 Madison Avenue
New York, NY 10179

Item 2(a). Names of Person Filing:
Doliver Capital Advisors, Inc.

Item 2(b). Address of Principal Business Office or, if none,
Residence:
1800 Bering Dr., Suite 850
Houston, Texas 77057

Item 2(c). Citizenship:
USA

Item 2(d). Title of Class of Securities:
Common Stock

Item 2(e). CUSIP Number:
21924B104

Item 3. If this statement is filed pursuant to Rules
13d-1(b), or 13d-2(b), check whether the person
filing is a:

(a) / / Broker or Dealer registered under Section
15 of the Act

(b) / / Bank as defined in section 3(a)(6) of the
Act

(c) / / Insurance Company as defined in section
3(a)(19) of the Act

(d) / / Investment Company registered under section
8 of the Investment Company Act

(e) /x/ Investment Advisor registered under
section 203 of the Investment Advisers Act

(f) / / Employee Benefit Plan, Pension Fund which is
subject to the provisions of the Employee
Retirement Income Security Act of 1974 or
Endowment Fund; see (240.13d-1(b)(ii)(F) (Note:
See Item 7)

(g) / / Parent Holding Company, in accordance with

(240.13d-1(b)(ii)(G). (Note: See Item 7)

(h) / / Group, in accordance with Sec.
240.13d-1(b)(ii)(H).

Item 4. Ownership:

(a) Amount Beneficially Owned: 1,548,200

(b) Percent of Class: 6.36%

(c) Number of shares as to which such person has:

(i) sole power to vote or to direct the vote: 0

(ii) shared power to vote or to direct the vote: 0

(iii) sole power to dispose or to direct the disposition of:
0

(iv) shared power to dispose or to direct the disposition of:
1,548,200

Item 5. Ownership of Five Percent or Less of a Class:

Not Applicable

Item 6. Ownership of More than Five Percent on Behalf of Another Person:

Not Applicable

Item 7. Identification and Classification of the Subsidiary Which Acquired the Security Being Reported on By the Parent Holding Company:

Not Applicable

Item 8. Identification and Classification of Members of the Group:

Not Applicable

Item 9. Notice of Dissolution of Group:

Not Applicable

Page 5 of

Item 10. Certification:

By signing below, I certify that, to the best of my knowledge and belief, the securities referred to above were acquired and are held in the ordinary course of business and were not acquired and are not held for the purpose of and do not have the effect of changing or influencing the control of the issuer of such securities and were not acquired and are not held in connection with or as a participant in any transaction having such purposes or effect.

Signature

After reasonable inquiry and to the best of my knowledge and belief, I certify that the information set forth in this statement is true, complete and correct.

Dated: February 6, 2006

/s/ Ralph D. McBride

Name: Ralph D. McBride

Title: President