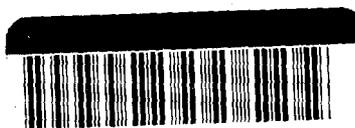




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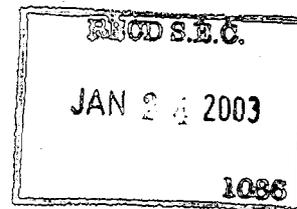
American Stock Exchange
86 Trinity Place
New York, NY 10006
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Cert AMX

January 24, 2003

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Mr. Brian Johnson
Branch Chief
Filer Support 2
Office of Filing Information
Securities and Exchange Commission
Judiciary Plaza
450 Fifth Street, NW
Washington, D.C. 20549



PROCESSED

FEB 03 2003

**THOMSON
FINANCIAL**

Dear Mr. Johnson:

This is to certify that on January 9, 2003, The American Stock Exchange (the "Exchange") received from Cornerstone Total Return Fund, Inc. (the "Registrant") a copy of the Registrant's application on Form 8-A for the registration of the following securities:

Common Stock, par value \$.001

We further certify that the above described security has been approved by the Exchange for listing and registration.

We understand that the Registrant is seeking immediate acceleration of the effective date of registration, and we hereby join in such request.

Sincerely,

Bryan Fischer
Director
Listing Qualifications Department

cc: Herbert Scholl