

**MATRIX ADVISORS VALUE FUND, INC.**  
**SCHEDULE OF INVESTMENTS**  
June 30, 2024

|  | <u>Shares</u> | <u>Value</u>     |
|--|---------------|------------------|
| <b>COMMON STOCKS - 100.1%</b>                        |               |                  |
| <b>Aerospace/Defense - 4.9%</b>                      |               |                  |
| L3Harris Technologies, Inc. ....                     | 8,200         | \$ 1,841,556     |
| RTX Corp. ....                                       | 13,900        | <u>1,395,421</u> |
|  |               | <u>3,236,977</u> |
| <b>Bank (Money Center) - 4.5%</b>                    |               |                  |
| JPMorgan Chase & Co. ....                            | 14,600        | <u>2,952,996</u> |
| <b>Bank (Processing) - 3.6%</b>                      |               |                  |
| The Bank Of New York Mellon Corp. ....               | 40,000        | <u>2,395,600</u> |
| <b>Bank (Regional) - 2.7%</b>                        |               |                  |
| The PNC Financial Services Group, Inc. ....          | 11,400        | <u>1,772,472</u> |
| <b>Bank (Super Regional) - 6.1%</b>                  |               |                  |
| US Bancorp. ....                                     | 47,120        | 1,870,664        |
| Wells Fargo & Co. ....                               | 35,600        | <u>2,114,284</u> |
|  |               | <u>3,984,948</u> |
| <b>Building Material and Supplies Dealers - 0.9%</b> |               |                  |
| Lowe's Cos., Inc. ....                               | 2,550         | <u>562,173</u>   |
| <b>Business Support Services - 3.5%</b>              |               |                  |
| PayPal Holdings, Inc. <sup>(a)</sup> ....            | 39,900        | <u>2,315,397</u> |
| <b>Cable TV - 2.8%</b>                               |               |                  |
| Comcast Corp. - Class A. ....                        | 47,000        | <u>1,840,520</u> |
| <b>Computer and Peripherals - 5.2%</b>               |               |                  |
| Apple, Inc. ....                                     | 16,300        | <u>3,433,106</u> |
| <b>Computer Software and Services - 8.3%</b>         |               |                  |
| Microsoft Corp. ....                                 | 12,150        | <u>5,430,443</u> |
| <b>Data Processing - 1.4%</b>                        |               |                  |
| Fiserv, Inc. <sup>(a)</sup> ....                     | 6,000         | <u>894,240</u>   |
| <b>Drug - 2.7%</b>                                   |               |                  |
| AbbVie, Inc. ....                                    | 10,300        | <u>1,766,656</u> |
| <b>Drug Store - 1.0%</b>                             |               |                  |
| CVS Health Corp. ....                                | 11,400        | <u>673,284</u>   |
| <b>Electric Utility - 0.4%</b>                       |               |                  |
| American Electric Power Co., Inc. ....               | 3,000         | <u>263,220</u>   |
| <b>Electrical Component - 3.5%</b>                   |               |                  |
| TE Connectivity Ltd. ....                            | 15,200        | <u>2,286,536</u> |
| <b>Food Products - 1.4%</b>                          |               |                  |
| Tyson Foods, Inc. - Class A. ....                    | 16,500        | <u>942,810</u>   |
| <b>Insurance Carriers - 3.1%</b>                     |               |                  |
| UnitedHealth Group, Inc. ....                        | 4,050         | <u>2,062,503</u> |

*The accompanying notes are an integral part of these financial statements.*

**MATRIX ADVISORS VALUE FUND, INC.**  
**SCHEDULE OF INVESTMENTS**  
June 30, 2024 (Continued)

|  | <u>Shares</u> | <u>Value</u>        |
|--|---------------|---------------------|
| <b>COMMON STOCKS - (Continued)</b>   |               |                     |
| <b>Internet - 13.0%</b>  |               |                     |
| Alphabet, Inc. - Class C .....   | 28,425        | \$ 5,213,713        |
| Meta Platforms, Inc. - Class A .....   | 6,600         | <u>3,327,852</u>    |
|  |               | <u>8,541,565</u>    |
| <b>Internet (Retail) - 5.1%</b>  |               |                     |
| Amazon.com, Inc. <sup>(a)</sup> .....  | 17,450        | <u>3,372,212</u>    |
| <b>Medical - Biomedical - 0.8%</b>   |               |                     |
| Medtronic PLC .....  | 6,600         | <u>519,486</u>      |
| <b>Medical Supplies - 3.8%</b>   |               |                     |
| Becton Dickinson & Co. ....  | 3,000         | 701,130             |
| Zimmer Biomet Holdings, Inc. ....  | 16,400        | <u>1,779,892</u>    |
|  |               | <u>2,481,022</u>    |
| <b>Precision Instruments - 2.5%</b>  |               |                     |
| Thermo Fisher Scientific, Inc. ....  | 3,000         | <u>1,659,000</u>    |
| <b>Securities Brokerage - 8.5%</b>   |               |                     |
| Morgan Stanley .....   | 27,150        | 2,638,709           |
| The Goldman Sachs Group, Inc. ....   | 6,575         | <u>2,974,004</u>    |
|  |               | <u>5,612,713</u>    |
| <b>Semiconductor - 4.1%</b>  |               |                     |
| QUALCOMM, Inc. ....  | 13,350        | <u>2,659,053</u>    |
| <b>Telecommunications (Equipment) - 2.7%</b>                                     |               |                     |
| Cisco Systems, Inc. ....   | 37,500        | <u>1,781,625</u>    |
| <b>Transportation - Services - 3.6%</b>  |               |                     |
| FedEx Corp. ....   | 7,900         | <u>2,368,736</u>    |
| <b>TOTAL COMMON STOCKS</b>   |               |                     |
| (Cost \$29,587,839) .....  |               | <u>65,809,293</u>   |
| <b>SHORT-TERM INVESTMENTS - 0.1%</b>   |               |                     |
| <b>Money Market Funds - 0.1%</b>   |               |                     |
| First American Government Obligations Fund - Class X, 5.23% <sup>(b)</sup> ..... | 80,135        | <u>80,135</u>       |
| <b>TOTAL SHORT-TERM INVESTMENTS</b>  |               |                     |
| (Cost \$80,135) .....  |               | <u>80,135</u>       |
| <b>TOTAL INVESTMENTS - 100.2%</b>  |               |                     |
| (Cost \$29,667,974) .....  |               | \$65,889,428        |
| Liabilities in Excess of Other Assets - (0.2)% .....                             |               | <u>(117,929)</u>    |
| <b>TOTAL NET ASSETS - 100.0%</b>   |               |                     |
|  |               | <u>\$65,771,499</u> |

Percentages are stated as a percent of net assets.

PLC - Public Limited Company

<sup>(a)</sup> Non-income producing security.

<sup>(b)</sup> The rate shown represents the 7-day effective yield as of June 30, 2024.

*The accompanying notes are an integral part of these financial statements.*