Municipal Secondary Market Disclosure Information Cover Sheet

This cover sheet should be sent with all submissions made to the Municipal Securities Rulemaking Board, Nationally Recognized Municipal Securities Information Repositories, and any applicable State Information Depository, whether the filing is voluntary or made pursuant to Securities and Exchange Commission rule 15c2-12 or any analogous state statute.

See www.sec.gov/info/municipal/nrmsir.htm for list of current NRMSIRs and SIDs

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IF THIS FILING RELATES TO ALL SECURITIES ISSUED BY THE ISSUER OR ALL SECURITIES OF A SPECIFIC CREDIT OR ISSUED UNDER A SINGLE INDENTURE:

Issuer's Name (please include name of state where Issuer is located):

CITY OF SAN DIEGO (STATE: CALIFORNIA)

CITY OF SAN DIEGO ASSESSMENT DISTRICT NO. 4096 (PIPER RANCH) LIMITED OBLIGATION IMPROVEMENT BONDS

Other Obligated Person's Name (if any): _____
(Exactly as it appears on the Official Statement Cover)

Provide six-digit CUSIP* number(s), if available, of Issuer:

THE CITY OF SAN DIEGO, CALIFORNIA related **CUSIP**: **797283**

*(Contact CUSIP's Municipal Disclosure Assistance Line at 212.438.6518 for assistance with obtaining the proper CUSIP numbers.)

TYPE OF FILING:

X Electronic (no. of pages attached) ___**3 pages**_____

Paper (no. of pages attached) _____

If information is also available on the Internet, give URL: **Not Available**_____

WHAT TYPE OF INFORMATION ARE YOU PROVIDING? (Check all that apply)

A. Annual Financial Information and Operating Data pursuant to Rule 15c2-12
(Financial information and operating data should not be filed with the MSRB.)

B. Financial Statements or CAFR pursuant to Rule 15c2-12

C. Notice of a Material Event pursuant to Rule 15c2-12 (Check as appropriate)

1. Principal and interest payment delinquencies
2. Non-payment related defaults
3. Unscheduled draws on debt service reserves reflecting financial difficulties
4. Unscheduled draws on credit enhancements reflecting financial difficulties
5. Substitution of credit or liquidity providers, or their failure to perform
6. Adverse tax opinions or events affecting the tax-exempt status of the security
7. Modifications to the rights of security holders
8. Bond calls
9. Defeasances
10. Release, substitution, or sale of property securing repayment of the securities
11. Rating changes

D. [X] Notice of Failure to Provide the Annual Report for the fiscal year ended June 30, 2004 – See information attached.

E. Other Secondary Market Information (Specify): _____

I hereby represent that I am authorized by the issuer or obligor or its agent to distribute this information publicly:

Issuer Contact:
Name **P. LAMONT EWELL** Title **CITY MANAGER**
Employer **CITY OF SAN DIEGO**
Address **202 C STREET, MAIL STATION 9A** City **SAN DIEGO** State **CA** Zip Code **92101**

Dissemination Agent Contact, if any:
Name: **P. LAMONT EWELL** Title: **CITY MANAGER**
Employer: **CITY OF SAN DIEGO**
Address: **202 C STREET, MAIL STATION 9A** City: **SAN DIEGO** State: **CA** Zip Code: **92101**
Relationship to Issuer: **DISCLOSURE REPRESENTATIVE**

Press Contact:
Name: **GINA LEW** Title: **DIRECTOR OF PUBLIC AND MEDIA AFFAIRS**
Telephone: **(619) 236-6851** Fax: **(619) 236-6067**

NOTICE TO MUNICIPAL SECURITIES RULEMAKING BOARD AND
NATIONALLY RECOGNIZED MUNICIPAL SECURITIES INFORMATION REPOSITORIES
OF FAILURE TO FILE CONTINUING DISCLOSURE ANNUAL REPORT REGARDING

CITY OF SAN DIEGO
ASSESSMENT DISTRICT NO. 4096 (PIPER RANCH)
LIMITED OBLIGATION IMPROVEMENT BONDS

NOTICE IS HEREBY GIVEN that as of April 1, 2005 the City of San Diego has not provided an Annual Report for the fiscal year ended June 30, 2004 with respect to the bonds referenced above.

The Annual Report, when filed, will not include the audited financial statements of the City for the fiscal year ended June 30, 2003, or for the fiscal year ended June 30, 2004, because such audits are not yet complete. In addition, in light of certain errors with respect to the audited financial statements of the City for the fiscal year ended June 30, 2002, which were reported to the Nationally Recognized Municipal Securities Information Repositories on January 27, 2004 and March 12, 2004, the City has determined that it would not be prudent to file unaudited financials at this time.

The City anticipates that the annual financial information required by the continuing disclosure agreements, other than the audited or unaudited financial statements, will be filed in the near future. The audited financial statements for the years ended June 30, 2003 and June 30, 2004 will be filed as soon as they become available.

Dated: April 1, 2005

_____ as,
Disclosure Representative

cc: Municipal Securities Rulemaking Board
Nationally Recognized Municipal Securities Information Repositories
Union Bank of California (Trustee)
Stone & Youngberg LLC (Participating Underwriter)