

**CITY OF SAN DIEGO
REPORT OF FAILURE TO FILE ANNUAL REPORT**

**PUBLIC FACILITIES FINANCING AUTHORITY
OF THE CITY OF SAN DIEGO, CALIFORNIA**

\$286,945,000 Subordinated Water Revenue Bonds, Series 2002 (Payable Solely from Subordinated Installment Payments Secured by Net System Revenues of the Water Utility Fund) (Base CUSIP Number: 79730C)

\$25,070,000 Lease Revenue Bonds, Series 2002B (Fire and Life Safety Facilities Project) (Base CUSIP Number: 797299)

\$156,560,000 Lease Revenue Refunding Bonds, Series 2007A (Ballpark Refunding) (Base CUSIP Number: 797299)

\$453,775,000 Senior Sewer Revenue Bonds, Series 2009A (Payable Solely from Installment Payments Secured by Wastewater System Net Revenues) (Base CUSIP Number: 79730A)

\$634,940,000 Senior Sewer Revenue Refunding Bonds, Series 2009B (Payable Solely from Installment Payments Secured by Wastewater System Net Revenues) (Base CUSIP Number: 79730A)

\$157,190,000 Water Revenue Bonds, Refunding Series 2009A (Payable Solely from Installment Payments Secured by Net System Revenues of the Water Utility Fund) (Base CUSIP Number: 79730C)

\$328,060,000 Water Revenue Bonds, Series 2009B (Payable Solely from Installment Payments Secured by Net System Revenues of the Water Utility Fund) (Base CUSIP Number: 79730C)

\$161,930,000 Senior Sewer Revenue Refunding Bonds, Series 2010A (Payable Solely from Installment Payments Secured by Wastewater System Net Revenues) (Base CUSIP Number: 79730A)

\$123,075,000 Water Revenue Bonds, Refunding Series 2010A (Payable Solely from Installment Payments Secured by Net System Revenues of the Water Utility Fund) (Base CUSIP Number: 79730C)

\$167,635,000 Lease Revenue Refunding Bonds, Series 2010A (Master Refunding Project) (Base CUSIP Number: 797299)

CITY OF SAN DIEGO/MTDB AUTHORITY

\$15,255,000 2003 Lease Revenue Refunding Bonds (San Diego Old Town Light Rail Transit Extension Refunding) (Base CUSIP Number: 797448)

CONVENTION CENTER EXPANSION FINANCING AUTHORITY

\$205,000,000 Lease Revenue Bonds, Series 1998A (City of San Diego, California, as Lessee) (Base CUSIP Number: 79727L)

CITY OF SAN DIEGO

\$17,425,000 2003 City of San Diego Certificates of Participation (1993 Balboa Park/Mission Bay Park Refunding) Evidencing Undivided Proportionate Interest in Lease Payments to be Made by the City of San Diego Pursuant to a Lease with the San Diego Facilities and Equipment Leasing Corporation (Base CUSIP Number: 797260)

NOTICE IS HEREBY GIVEN that as of March 25, 2011 the City of San Diego has concluded that it will not be able to file its Annual Reports for the fiscal year ended June 30, 2010 with respect to the bonds referenced above by March 27, 2011 (Water and Sewer Obligations), and April 11, 2011 (General Fund Backed Obligations), in accordance with the respective continuing disclosure agreements. The preparation of the City's Comprehensive Annual Financial Report ("CAFR") for the fiscal year ending June 30, 2010 has been delayed due to technical difficulties encountered during the implementation of a new enterprise resource planning system. The City expects to release the CAFR, including the audited financial statements, in August 2011 at which time the Annual Reports, including the CAFR, will be transmitted to EMMA.

DATED: 3/25, 2011

CITY OF SAN DIEGO

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