

Change in Accounting Standard

This Filing Applies to:
1. San Diego County Water Authority Water Revenue Refunding Certificates of Participation Evidencing and Representing Interests of the Owners thereof in Installment Payments to be made by the San Diego County Water Authority, Series 2005A, \$107,455,000 Dated: March 9, 2005 797415HV1, 797415HW9, 797415HX7, 797415HY5
2. San Diego County Water Authority Water Revenue Certificates of Participation Evidencing and Representing Interest of Owners thereof in Installment Payments to be Made by the San Diego County Water Authority, Series 1998A, \$180,000,000 Dated: October 15, 1998 797415EQ5, 797415ES1, 797415ER3, 797415EH5
TYPE OF FILING:
If information is also available on the Internet, give URL: www.dacbond.com
WHAT TYPE OF INFORMATION ARE YOU PROVIDING? (Check all that apply)
Financial / Operating Data Disclosures
Rule 15c2-12 Disclosure
Annual Financial Information & Operating Data (Rule 15c2-12)
Audited Financial Statements or ACFR (Rule 15c2-12)
Failure to provide as required
Additional / Voluntary Disclosure
Quarterly / Monthly Financial Information
Change in Fiscal Year / Timing of Annual Disclosure

Interim / Additional Financial Information / Operating Data
Budget
Investment / Debt / Financial Policy
Information Provided to Rating Agency, Credit / Liquidity Provider or Other Third Party
Consultant Reports
Other Financial / Operating Data
Event Filing
Rule 15c2-12 Disclosure
Principal / Interest Payment Delinquency
Non-payment Related Default
Unscheduled Draw on Debt Service Reserve Reflecting Financial Difficulties
Unscheduled Draw on Credit Enhancement Reflecting Financial Difficulties
Substitution of Credit or Liquidity Provider, or Its Failure to Perform
Adverse Tax Opinion or Event Affecting the Tax-exempt Status of the Security
Modification to the Rights of Security Holders
Bond Call
Defeasance
Release, Substitution or Sale of Property Securing Repayment of the Security
Rating Change
Standard & Poor's revised the rating for FGIC now NPFG, MBIA now National, and National Public Finance Guaranty
(NPFG).
FGIC Standard & Poor's 12/01/2017
Tender Offer / Secondary Market Purchases
Merger / Consolidation / Acquisition and Sale of All or Substantially All Assets
Bankruptcy, insolvency, receivership or similar event
Successor, Additional or Change in Trustee
Failure to Provide Event Filing Information as Required
Financial Obligation - Incurrence and Agreement
Financial Obligation - Event Reflecting Financial Difficulties
Additional / Voluntary Disclosure
Amendment to Continuing Disclosure Undertaking
Change in Obligated Person
Notice to Investor Pursuant to Bond Documents
Communication From the Internal Revenue Service
Bid For Auction Rate or Other Securities
Capital or Other Financing Plan
Litigation / Enforcement Action

Change of Tender Agent, Remarketing Agent or Other On-going Party
Derivative or Other Similar Transaction
Other Event-based Disclosures
Asset-Backed Securities Filing
Additional / Voluntary Disclosure
Initial Asset-Backed Securities Disclosure (SEC Rule 15Ga-1(c)(1))
Initial Asset-Backed Securities Disclosure (SEC Rule 15Ga-1(c)(1)) Quarterly Asset-Backed Securities Disclosure (SEC Rule 15Ga-1(c)(2)(i))

Disclosure Dissemination Agent Contact:

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Certification Authorized By:

/s/ David Shank

Name: David Shank

Title: Financial Planning Manager

Entity: San Diego County Water Authority, CA