

Submission Data File

General Information	
Form Type*	8-K
Subject-Company File Number	
Subject-Company CIK	
Subject-Company Name	
Subject-Company IRS Number	
Contact Name	M2 Compliance
Contact Phone	754-243-5120
Filer File Number	
Filer CIK*	0000825788
Filer CCC*	*****
Confirming Copy	No
Notify via Website only	No
Return Copy	Yes
Group Name	
Items*	7.01 Regulation FD Disclosure 9.01 Financial Statements and Exhibits
SROS*	NONE
Depositor CIK	
Depositor 33 File Number	
Fiscal Year	
Item Submission Type	
Period*	04-01-2024
ABS Asset Class Type	
ABS Sub Asset Class Type	
Sponsor CIK	
Emerging Growth Company	No
Elected not to use extended transition period	No
(End General Information)	

Document Information	
File Count*	2
Document Name 1*	form8-k.htm
Document Type 1*	8-K
Document Description 1	
Document Name 2*	ex99-1.htm
Document Type 2*	EX-99.1
Document Description 2	
(End Document Information)	

Notifications	
Notify via Website only	No
E-mail 1	filings@m2compliance.com
(End Notifications)	

**UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
Washington, D.C. 20549**

FORM 8-K

**CURRENT REPORT
Pursuant to Section 13 or 15(d) of
The Securities Exchange Act of 1934**

Date of Report (Date of earliest event reported): April 1, 2024

DIVALL INSURED INCOME PROPERTIES 2, LIMITED PARTNERSHIP

(Exact name of registrant as specified in its charter)

Wisconsin
(State or Other Jurisdiction
of Incorporation)

000-17686
(Commission
File Number)

39-1606834
(IRS Employer
Identification Number)

**1900 W 75th Street, Suite 100
Prairie Village, Kansas 66208**
(Address of principal executive offices)

(816) 421-7444
(Registrant's telephone number, including area code)

Not Applicable
(Former name or former address, if changed since last report.)

Check the appropriate box below if the Form 8-K filing is intended to simultaneously satisfy the filing obligation of the registrant under any of the following provisions (see General Instruction A.2. below):

- Written communications pursuant to Rule 425 under the Securities Act (17 CFR 230.425)
- Soliciting material pursuant to Rule 14a-12 under the Exchange Act (17 CFR 240.14a-12)
- Pre-commencement communications pursuant to Rule 14d-2(b) under the Exchange Act (17 CFR 240.14d-2(b))
- Pre-commencement communications pursuant to Rule 13e-4(c) under the Exchange Act (17 CFR 240.13e-4(c))

Securities registered pursuant to Section 12(b) of the Act:

Title of each class	Trading Symbol(s)	Name of each exchange on which registered
None	N/A	N/A

Indicate by check mark whether the registrant is an emerging growth company as defined in Rule 405 of the Securities Act (17 CFR 230.405) or Rule 12b-2 of the Securities Exchange Act of 1934 (17 CFR 240.12b-2).

Emerging growth company

If an emerging growth company, indicate by check mark if the registrant has elected not to use the extended transition period for complying with any new or revised financial accounting standards provided pursuant to Section 13(a) of the Exchange Act.

Item 7.01. Regulation FD Disclosure

Attached to this Report as Exhibit 99.1 is a copy of a letter sent by the General Partner to the Limited Partners on or about April 1, 2024, in connection with, among other things, the Partnership's annual statement of the Net Asset Value ("NAV") of each Limited Partner Unit ("Unit"), being the Partnership's estimate of the NAV for purposes of the Employee Retirement Income Security Act, as amended ("ERISA"), which letter is incorporated by reference in its entirety into this report.

In order for qualified plans to report account values as required by ERISA, the Partnership provides an estimated NAV on an annual basis. As of December 31, 2023, the annual statement of NAV for our Limited Partners subject to ERISA was estimated to approximate \$160 per Unit. The estimated NAV was determined by the use of independent third-party appraised valuations conducted in December 2022. The annual statement of estimated NAV as provided to Limited Partners subject to ERISA, and as provided to certain other plan investors, is only an estimate and may not reflect the actual NAV. It should be noted that ERISA plan fiduciaries and IRA custodians may use estimated NAV valuations obtained from other sources, such as prices paid for the Units in secondary markets, and that such estimated Unit valuations may be lower than those estimated by the General Partner. As with any valuation methodology, the independent third-party appraised valuation methodology is based upon a number of estimates and assumptions that may not be accurate or complete. Different parties with different assumptions and estimates could derive a different estimated NAV. Accordingly, with respect to the estimated NAV, the Partnership can give no assurance that:

- an investor would be able to resell his or her Units at this estimated NAV;
- an investor would ultimately realize distributions per Unit equal to the Partnership's estimated NAV per Unit upon the liquidation of all of the Partnership's assets and settlement of its liabilities;
- the Units would trade at the estimated NAV in a secondary market; or
- the methodology used to estimate the Partnership's NAV would be acceptable under ERISA for compliance with their respective reporting requirements.

As provided in General Instruction B.2 to Form 8-K, the information furnished pursuant to Item 7.01 of this Report and the information contained in Exhibit 99.1 shall not be deemed to be "filed" for the purposes of Section 18 of the Securities Exchange Act of 1934, as amended (the "Exchange Act"), or otherwise subject to the liabilities of that section. Such information may only be incorporated by reference in another filing under the Exchange Act or the Securities Act of 1933, as amended (the "Securities Act"), if such subsequent filing specifically references this Report. In addition, the furnishing of information in this Report is not intended to, and does not, constitute a determination or admission by the Partnership that the information is material or complete.

Forward-Looking Statements

This Current Report on Form 8-K and the information contained in Exhibit 99.1 incorporated herein contain forward-looking statements within the meaning of Section 27A of the Securities Act and Section 21E of the Exchange Act. Such forward-looking statements include statements describing the objectives, projections, estimates or future predictions of the Partnership's operations. These statements may be identified by the use of forward-looking terminology such as "anticipates," "believes," "could," "estimate," "expect," "will," or other variations on these terms. The Partnership cautions that by their nature forward-looking statements involve risk or uncertainty and that actual results may differ materially from those expressed in any forward-looking statements as a result of such risks and uncertainties, including but not limited to: changes in general economic conditions, changes in commercial real estate conditions and markets, inability of the General Partner to find a suitable purchaser for any marketed properties, inability to agree on an acceptable purchase price or contract terms, inability of current tenants to meet financial obligations, inability to obtain new tenants upon the expiration of existing leases, and the potential need to fund tenant improvements or other capital expenditures out of operating cash flow.

All forward-looking statements contained in Exhibit 99.1 incorporated herein are expressly qualified in their entirety by this cautionary notice. The reader should not place undue reliance on such forward-looking statements, since the statements speak only as of the date that they are made and the Partnership has no obligation and does not undertake publicly to update, revise or correct any forward-looking statement for any reason.

Item 9.01 Financial Statements and Exhibits

(d) Exhibits

The following exhibits are included with this Report:

99.1 [Letter to Limited Partners of DiVall Insured Income Properties 2, LP from the General Partner, distributed on or about April 1, 2024.](#)
104 Cover Page Interactive Data File (embedded within the Inline XBRL document)

SIGNATURES

Pursuant to the requirements of the Securities Exchange Act of 1934, the registrant has duly caused this report to be signed on its behalf by the undersigned hereunto duly authorized.

DiVall Insured Income Properties 2, LP (Registrant)

Date: April 3, 2024

By: /s/ Lynette L. DeRose

Lynette L. DeRose
Chief Financial Officer

Exhibit 99.1

April 1, 2024.

**Re: DiVall Insured Income Properties 2, L.P.
(the "Partnership")**

Dear Limited Partner:

Each limited partner who has a qualified plan is subject to annual reporting requirements under the Employee Retirement Income Security Act of 1974 (ERISA).

To assist you in filing this information for your investment in DiVall Insured Income Properties 2 Limited Partnership, we have estimated the **Net Asset Value** of each interest of the Partnership to approximate \$160 at December 31, 2023.

Because no formal market exists for the Partnership's interest, actual sales prices of interests may vary. In addition, there is no assurance that these values will be obtained upon the future sale of the Partnership's assets.

If you have any questions or need additional assistance, please contact Investor Relations at 866-637-9460.

Sincerely,

The Provo Group, Inc., General Partner

By: _____
Bruce A. Provo, its President
