

February 15, 2013

1100 Main Street Suite 1830 Kansas City, Missouri 64105 816.421.7444

FAX 816.221.2130

TPG CEO, Inc. Rescue Services

TPG Financial, Inc.
Owner Representation

TPG Management, Inc.
Asset Management

TPG Systems, Inc.

Managed Financial and
Accounting Systems

TPG, Inc.
Administrative Services

TPG Sanibel Holiday, L.C. Virtual Resort Services

TPG Capital, Inc.

Investments

Chicago, Illinois Office 708.422.5454

Sanibel, Florida Office 941.472.6565 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 Unit Value** of each interest of the Partnership to approximate \$340 at December 31, 2012.

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 800-547-7686.

Sincerely,

The Provo Group, Inc., General Partner

By:

Bruce A. Provó, its President