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

FORM 8-K/A

Amendment No. 1

**CURRENT REPORT
PURSUANT TO SECTION 13 OR 15(d) OF THE
SECURITIES EXCHANGE ACT OF 1934**

Date of Report (Date of earliest event reported): January 23, 2015

DIVALL INSURED INCOME PROPERTIES 2, L.P.

(Exact Name of Registrant as Specified in Its Charter)

Wisconsin limited partnership
(State or Other Jurisdiction of Incorporation)

000-17686
(Commission
File Number)

39-1606834
(IRS Employer
Identification No.)

**1100 Main Street,
Suite 1830 Kansas City, MO**
(Address of Principal Executive Offices)

64105
(Zip Code)

(816) 421-7444
(Registrant's Telephone Number, Including Area Code)

(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))
-
-

EXPLANATORY NOTE

This amendment on Form 8-K/A (this “Amendment”) to the Current Report on Form 8-K filed by DiVall Insured Income Properties 2, L.P. (the “Company”) on January 27, 2015 (the “Original Report”) amends Item 4.01 of the Original Report for the sole purpose of revising the description of the changes and events that occurred with respect to the Company’s former and current independent registered public accounting firm as set forth in the first paragraph of Item 4.01 below. The Original Report continues to speak as of the date of the Original Report, and the Company has not updated the disclosures contained herein or therein to reflect any events which occurred at a date subsequent to the filing of the Original Report.

ITEM 4.01 CHANGES IN REGISTRANT’S CERTIFYING ACCOUNTANT.

On January 23, 2015 the Company was notified by L.L. Bradford & Company, LLC (“Bradford”) that the firm resigned as the Company’s independent registered public accounting firm. In connection with the resignation, Bradford informed the Company that it will no longer service SEC reporting companies because partners in its SEC practice moved to RBSM, LLP.

Bradford was appointed as the Company’s independent registered public accountants effective December 2, 2014. To date, Bradford has not provided any reports in connection with the Company’s financial statements for any year end period, and therefore no report of Bradford has contained an adverse opinion or disclaimer of opinion, nor been qualified or modified as to uncertainty, audit scope, or accounting principles. From December 2, 2014 through January 16, 2015 there were (i) no disagreements with Bradford on any matter of accounting principles or practices, financial statement disclosure, or auditing scope or procedures, which disagreements, if not resolved to the satisfaction of Bradford would have caused Bradford to make reference to the subject matter of the disagreements in connection with its reports, and (ii) no events of the type listed in paragraphs (A) through (D) of Item 304(a)(1)(v) of Regulation S-K.

On January 23, 2015, the Company provided Bradford with a copy of the disclosures it is making in response to Item 4.01 on this Current Report on Form 8-K, and requested that Bradford furnish it with a letter addressed to the Securities & Exchange Commission stating whether it agrees with the above statements. A copy of the letter dated February 5, 2015, is filed as Exhibit 16.1 to this Current Report on Form 8-K.

Effective January 23, 2015, the General Partner of the Company accepted and approved the engagement of RBSM, LLP as the Company’s independent registered public account for the fiscal year ending December 31, 2014. During the two most recent completed fiscal years and through the date of this Current Report on Form 8-K, neither the Company nor anyone on its behalf consulted with RBSM, LLP regarding any of the following: (i) the application of accounting principles to a specified transaction, either completed or proposed, or the type of audit opinion that might be rendered on the Company’s financial statements, or (ii) any matter that was the subject of a disagreement (as defined in paragraph (a)(1)(iv) of Item 304 of Regulation S-K) or a reportable event (as described in paragraph (a)(1)(v) of Item 304 of Regulation S-K).

Item 9.01. Financial Statements and Exhibits.

(d) Exhibits.

16.1 Letter from L.L. Bradford & Company, LLC to the U.S. Securities and Exchange Commission dated February 5, 2015.

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.

Dated: February 5, 2015

DIVALL INSURED INCOME PROPERTIES 2, L.P.

By: The Provo Group, Inc., General Partner

By: /s/ Bruce A. Provo

Bruce A. Provo
(President, Chief Executive Officer, Chief Financial
Officer and Chairman of The Provo Group, Inc.)



February 5, 2015

Securities and Exchange Commission
100 F Street NE
Washington, DC 20549

Ladies and Gentlemen:

We have read Item 4.01 of Form 8-K/A dated February 5, 2015, of Divall Insured Income Properties 2, L.P. and are in agreement with the statements in the paragraphs within that Item as they relate to our firm. We have no basis to agree or disagree with other statements of the registrant contained therein.

L.L. Bradford & Company, LLC

Leawood, Kansas

913-469-5030 • 10965 Granada Lane, Suite 201, Leawood KS 66211 • www.llbradford.com