



September 18, 2023

RE: *JD Frost & Company, Croft & Frost, Jonathan D. Frost, CPA*

Dear Consumer,

As you may be aware, the Certified Public Accounting (CPA) Firm JD Frost & Company, with an assumed name of Croft & Frost, appears to have ceased operations. We understand that many individuals and businesses relied on services provided by this firm and may have concerns about the impact of this closure on their financial matters. As this situation continues to unfold, the Board of Accountancy would like to share the following information.

**Immediate Actions:** If you have any ongoing financial transactions or impending deadlines, consider consulting with another CPA or CPA firm to ensure matters are handled as timely as possible. License verification can be performed at [verify.tn.gov](https://verify.tn.gov)

**Records:** Endeavor to obtain any personal or business records, files, or documents from the firm. CPAs and CPA firms have an obligation to provide certain records.

**Stay Informed:** Keep abreast of any communications from JD Frost & Company, Croft & Frost and/or Jonathan Frost, which may provide further instructions or updates on the status of their closure.

**Filing a Complaint:** If you believe you have been adversely affected or harmed by the practices or the closure of JD Frost & Company, Croft & Frost and/or Jonathan D. Frost, we encourage you to file a complaint with the Tennessee State Board of Accountancy at [core.tn.gov](https://core.tn.gov). Complaints can assist us in taking appropriate regulatory actions and help protect the rights and interests of Tennessee citizens.

Finally, affected consumers should consider consulting a private attorney to determine their rights as a consumer and whether further legal action is necessary in regard to their specific complaint.

Should you have questions, please do not hesitate to contact our office at 615-741-2550.

Wendy Garvin, Executive Director  
Tennessee State Board of Accountancy