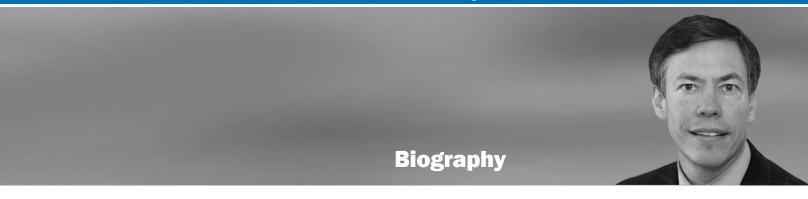
Moody's Investors Service



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Greg Jonas is the Managing Director of Moody's Accounting Specialists Group. Accounting specialists help analysts assess the credit risk of borrowers. They also publish research on complex reporting topics, including research on the quality of a borrower's public financial reporting. Further, these specialists help educate Moody's analysts on matters of accounting and financial reporting.

The Accounting Specialists Group is part of Moody's broader initiative of developing groups of specialists in technical matters relevant to assessing credit risk. Other examples include specialists in corporate governance, derivative instruments, and off-balance-sheet financing arrangements.

Greg joined Moody's from Andersen where he led the technical functions that supported Andersen's worldwide financial assurance practice. Those functions included methodology, tools, technology, training and technical matters.

In the 1990's Greg served as the Executive Director of the AICPA Special Committee on Financial Reporting, the CPA profession's three-year study of ways to improve corporate financial reporting. During the 1980's, Greg served a two-year fellowship at the FASB. He remains active in the standard setting process, serving on the FASB's Financial Accounting Standards Advisory Council and its User Advisory Council. He is also a member of the group advising the IASB and FASB on their joint project on performance reporting.

Greg is a CPA and holds undergraduate and graduate degrees from the University of Michigan.

