Theodore R. Mandigo, CPA, ISHC (630) 279-8144 Fax: (630) 279-4701

Cellular: (312) 671-9442 E-Mail: TedMandigo@trmandigo.com

Current Position Director of TR Mandigo & Co. Hotel Consulting Firm

338 N. Highland Elmhurst, IL 60126 and

Instructor at les Roches Hospitality program of Kendall College

Experience Thirty years of hospitality consulting services. CPA. Advisor to developers,

> lenders and chain operators on market feasibility, operations and financial issues relating to hotel and resort operations. Substantial experience in litigation support including damages claims, bankruptcy, contract compliance, human resources, condemnation, market and financial analysis, forensic analysis, and

value.

Former Position Partner and National Director of Hospitality Consulting Services for two

International Accounting and Consulting firms. Director of Litigation Services

for major appraisal firm.

Consulting Experience Numerous market demand and feasibility studies for owners, lenders and

investors. Impact analyses for franchise and affiliation organizations.

Assistance with acquisition and financing of properties. Valuations of individual properties and portfolios. Operational analysis and profit improvement studies. Projects completed in Australia, Hong Kong, Austria, Venezuela, St. Croix, and

England. Assisted on projects in Russia, New Guinea, and Nicaragua.

Industry Experience Six years in industrial/airline food service industry. Interim manager/opening

manager of hotel facilities. Regional controller. Director of accounting and

data processing for multi-unit operation.

Certification CPA-Certified Public Accountant Illinois; Past Chairman of Illinois CPA

Society; MHS (Master Hotel Supplier; Charter Member ISHC (International

Society of Hospitality Consultants); National Council of AICPA

Other Relevant Instructor for National Restaurant Association: UNLV: American Institute Experience

of Real Estate Appraisers; Chaired panels for Hospitality Investment

Conference; Presented seminar for International Franchise Association Legal Symposium; Frequently quoted as a source on hotel operations and trends for trade publications and by local business editors. Taught courses on Accounting for Non-Accountants and Financial Statement Analysis including international

programs.

Organizations Illinois CPA Society- Past Chairman and Board of Directors; ISHC-Charter

> Member; HLAI (Hotel/Lodging Association of Illinois)-former Board Member; IRA (Illinois Restaurant Association Educational Foundation-Former Board Member; Credentials Committee for Business Valuation Accreditation for

AICPA; AICPA Council; LSSI-Finance and Audit Committees

Education Cornell University School of Hotel Administration BS 1966

Loyola University of Chicago MBA-Major in Accounting 1984