



Comptroller General  
of the United States

Washington, D.C. 20548

## Decision

**Matter of:** William Robert Pong

**File:** B-244589

**Date:** November 26, 1991

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### DECISION

This decision is in response to a request concerning the extent of the entitlement of Mr. William Robert Pong, an employee of the Federal Aviation Administration, United States Department of Transportation, to reimbursement of real estate purchase expenses where he shared title to an apartment purchased with his nondependent father, Mr. George Yee Pong.<sup>1</sup>

Mr. William Robert Pong was transferred from San Jose, California, to Honolulu, Hawaii. He reported for duty on January 14, 1990. Incident to his transfer, the employee and his father purchased an apartment in Waipahu, Hawaii. The deed executed on February 22, 1991, stated that, in return for valuable consideration paid by the Pongs, the grantors conveyed the property to the employee, who resided in Aiea, Hawaii, and his father, who resided in San Mateo, California, as tenants in common. Mr. William Robert Pong was conveyed a 99 percent undivided interest, and Mr. George Yee Pong was conveyed a 1 percent undivided interest in the apartment in fee simple.


In a recent decision, Mazhar-Ul Haque, 68 Comp. Gen. 519 (1989), we held that where the recorded deed of title identified the employee and his brother's agreed to ownership of the residential property as tenants in common with 95 and 5 percent undivided interests respectively, the employee had a 95 percent interest in the property. Therefore, he was entitled to reimbursement of that percentage of the total allowable real estate expenses incurred incident to the purchase of the property. The holding in Mazhar-Ul Haque is fully applicable to Mr. Pong's claim.

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<sup>1</sup>The request for a decision was submitted by Ms. Vickie Etling, Supervisor, Accounting Division, Federal Aviation Administration.

Here, although the settlement statement, Form HUD-1, indicates that the employee and his father were co-owners of the apartment without specifying their respective interests, the recorded deed of title submitted by the employee clearly states that the employee's ownership is a 99 percent undivided interest and that his father's ownership is a 1 percent undivided interest, and that they are the grantees and tenants in common.

Accordingly, Mr. William Robert Pong may be reimbursed 99 percent of the total allowable real estate expenses incurred incident to the purchase of the apartment in accordance with the provisions of the apartment deed.

 *James F. Hinchman*  
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General Counsel