STATE OF MICHIGAN

COURT OF APPEALS

JOHN JACOBITZ,

UNPUBLISHED May 24, 1996

Plaintiff-Appellant,

 \mathbf{v}

No. 174264 LC No. 85-57682-DM

ARLENE K. JACOBITZ,

Defendant-Appellee.

Before: Saad, P.J., and McDonald and M. A. Chrzanowski*, JJ.

MEMORANDUM.

Plaintiff appeals from a March 16, 1994, circuit court order awarding defendant an increase in alimony. We affirm

Modification of alimony awards must be based on new facts or changed circumstances arising after the judgment of divorce. *Ackerman v Ackerman*, 197 Mich App 300; 495 NW2d 173 (1992). An award of alimony is within the trial court's discretion, and contrary to plaintiff's assertion the "needs of the parties" is only one of the many factors the court should consider in making its decision. *Ianitelli v Ianitelli*, 199 Mich App 641; 502 NW2d 691 (1993). The court was not required to make specific findings with regard to the parties needs, and we find the award to be "fair and equitable." *Ackerman, supra.*

Plaintiff's argument that the court improperly used the separate income of plaintiff's current wife earned on the stock plaintiff transferred to her prior to his request for relief from an earlier alimony award is not only abandoned because of plaintiff's failure to cite any supporting authority, *Mallard v Hoffinger Industries*, *Inc*, 210 Mich App 282; 533 NW2d 1 (1995), but is also clearly without merit. The record provides substantial evidence to support the court's decision to disregard plaintiff's stock transfer. There was also no error in the court's consideration of plaintiff's supplemental retirement program. The plain language of the Support and Visitation Enforcement Act, MCL 552.502(c)(i) and

^{*} Circuit judge, sitting on the Court of Appeals by assignment.

(ii); MSA 25.164(2)(c)(i)and (ii) supports the conclusion money due and owing to plaintiff pursuant to a valid employment contract should be considered income when calculating his alimony obligation.

Affirmed.

/s/ Henry William Saad /s/ Gary R. McDonald

/s/ Mary A. Chrzanowski