

**STATE OF MICHIGAN**  
**COURT OF APPEALS**

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PETER BENJAMIN THOMPSON,  
  
Plaintiff-Appellant,

UNPUBLISHED  
August 2, 1996

v

No. 172094  
LC No. 92-074349

JANET KAY THOMPSON,  
  
Defendant-Appellee.

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Before: Sawyer, P.J., and Neff and R.D. Gotham,\* JJ.

MEMORANDUM.

Plaintiff appeals from a judgment of divorce entered by the circuit court. We affirm.

Plaintiff challenges the trial court's property division, arguing that it failed to consider the relevant factors in dividing the marital property, failed to assign a value to the marital property, and ultimately failed to equitably divide the marital property. We disagree.

First, we are satisfied that the trial court took into account the relevant factors under *Sparks v Sparks*, 440 Mich 141; 485 NW2d 893 (1992). The fact that the trial court may have determined that some factors had greater relevance or required specific commentary while others did not does not mean that error occurred. Furthermore, we are not persuaded that the trial court erred in failing to make precise valuations of the property awards. The goal in distributing marital assets is equity, not equality. *Thames v Thames*, 191 Mich App 299, 309; 477 NW2d 496 (1991). Because it is not required that the trial court divide the marital assets with mathematical precision, we see no need for the trial court to necessarily determine the precise value of the marital estate, or the value of the assets distributed to each party. Rather, the question is whether we can determine if the trial court has made an equitable distribution of the assets. We are able to answer that question from the record and findings before us.

The trial court acknowledged that defendant received a significantly greater share of the marital estate. The trial court did not intend to equally divide the assets, concluding granting a larger share to

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\* Circuit judge, sitting on the Court of Appeals by assignment.

defendant was equitable under the circumstances. However, in doing so the trial court declined to grant alimony to defendant, even though it indicated that normally it would have done so under the circumstances of the parties. The trial court, however, determined that the generous award of assets to defendant rendered an alimony award unnecessary. Accordingly, we are not persuaded that the trial court erred in its distribution of the marital assets.

Affirmed. Defendant may tax costs.

/s/ David H. Sawyer

/s/ Janet T. Neff

/s/ Roy D. Gotham