## Counting Losers

If as declarer you have a side suit where the number of top tricks in your hand and dummy exceeds the number of cards you hold in that suit, this provides an opportunity to discard losers in one of your other suits. For example, if you hold ( $\uparrow$ A2 and dummy has $₫$ KQJ3 then you can use two of dummy’s spade winners for discarding losers in your other suits.

Note: Count losers from the perspective of the long trump hand, usually (but not always) declarer.

| 1. | Dummy: | - K Q |
| :---: | :---: | :---: |
|  | Declarer | A 43 |
| 2. | Dummy: | - Q J 10 |
|  | Declarer | -43 |

3. Dummy: KQ

Declarer 43
4. Dummy: \& 87542

Declarer A K
5. Dummy: AK

Declarer \& 87542
6. Dummy: K 3

Declarer 106
7. Dummy: 975

Declarer A Q J
8. Dummy: \& J 10

Declarer 872

0 losers: There are two losers in declarer's hand, but when declarer looks at the dummy, the king and queen are there to take care of these losers.

2 losers: There are two losers in declarer's hand, and there isn't any help in the dummy to take care of them. Remember that the focus is on declarer's losers.

1 loser: Two losers in declarer's hand but when declarer looks at the dummy, the only missing high card is the ace, so count only one loser.

0 losers: Declarer doesn't have any losers since the focus isn't in the dummy where there are five losers.

3 losers: There are five losers in declarer's hand. Dummy can help with two of these losers.

2 losers: There are two in declarer's hand and it's uncertain whether or not there is any help in the dummy. The king could lose to the ace.

1 loser: The king is missing. Declarer might be able to capture it, but until that happens, count one loser.

2 losers: You have three losers in declarer's hand, and dummy has three honours, but is missing the ace and queen. Assume the worst, that East has both of them and will capture the jack and the king.

