The Modern Losing Trick Count

**WHAT IS THE LTC?**
A way of estimating the number of tricks your side will take in a trump contract. The great advantage is that it is significantly more accurate than point count.

**WHEN CAN I USE IT?**
You need a good trump fit, at least eight cards together or a self-sufficient trump suit at least six cards long.

**WHAT IS THE LTC FORMULA?**
There are two ways of using the Losing Trick Count. The first is used when your hand contains ruffing values:

**Method A**
- **COUNT YOUR LOSERS**
- **ADD PARTNER’S LOSERS**
- **DEDUCT THIS TOTAL FROM 24**

The answer is the number of tricks you can expect to win playing in the trump suit.

**Counting Your Losers**
Maximum number of losers in a suit is three. Look at just the top three cards in each suit and count the A, K or Q as a winner. Count a loser for each of the ace, king or queen you are missing in a three-card or longer suit.

- 3 losers: J 8 7 5 4 3 2
- 2 losers: A 5 4 3 2 1
- 1 loser: A K 5 4 3 2
- No loser: A K Q 10 9 8 7 6 5 4

Assess partner’s losers: Deduct your winners.

**Opening the bidding and the Rule of 22**
13 HCP: Open with the lowest bid.

**Below 13 HCP**

**The Modern Losing Trick Count**

**Hands On The Modern Losing Trick Count**

<table>
<thead>
<tr>
<th>Hand 1: Dealer N : Love all</th>
<th>Hand 2: Dealer E : N-S vulnerable</th>
</tr>
</thead>
<tbody>
<tr>
<td>NORTH</td>
<td>NORTH</td>
</tr>
<tr>
<td>S AKQ864</td>
<td>S JQ8</td>
</tr>
<tr>
<td>H KQ652</td>
<td>H QJ8</td>
</tr>
<tr>
<td>D 7</td>
<td>D J652</td>
</tr>
<tr>
<td>NORTH</td>
<td>NORTH</td>
</tr>
<tr>
<td>C 2</td>
<td>C 1063</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>WEST</th>
<th>EAST</th>
<th>SOUTH</th>
<th>C 1047</th>
</tr>
</thead>
<tbody>
<tr>
<td>S J1053</td>
<td>S 97</td>
<td>S Q652</td>
<td>S A10743</td>
</tr>
<tr>
<td>H J10</td>
<td>H Q109</td>
<td>H A642</td>
<td>D K843</td>
</tr>
<tr>
<td>D Q652</td>
<td>D KJ109</td>
<td>C A653</td>
<td>D A9</td>
</tr>
<tr>
<td>C KQ107</td>
<td>C A553</td>
<td>C AKQJ</td>
<td>C 74</td>
</tr>
</tbody>
</table>

**West**

**East**

**South**

**C 1047**

- No 6H
- All pass

With a superb heart fit, North heads for slam at once over 2H. It would be awful to bid a non-forcing 3H or 4H. North has 4 losers, and South should have 8 or fewer for the 2H response on +10 points. 4 + 8 = 12 + 12 = 12 tricks potential. As North is the one who knows the slam possibility, North takes control of the auction. It is too risky to jump to 6H over 2H, as two aces could be missing.

Lead: K of clubs. Normal. Play: declarer wins trick 2 and should draw trumps. With only three trumps out the split will usually be 2-1, but the correct play is to cash the HK first, just in case East began with all three hearts. (If West has three hearts, a trick must be lost regardless.)

The rule is: First cash the winner(s) opposite your tenace and leave the tenace intact as long as possible.

When the HK reveals the bad break, finesse the HK and draw the last trump. Continue with trumps. East shows out on the third round and so South ruffs the fourth round of spades. The last two spades in dummy are now winners. Without a club lead, declarer could make all the tricks.