Loser Count

Count the number of cards you are missing from AKQ in a suit - Max 3 losers per suit = 12 losers

It is predicated that if they play their AK, and you have 3 to the Q you will take 1 trick
its an assumption as you may have 3 TO Q and lose all 3

Loser count ONLY works if you and your partner show at least an 8 card fit

Losers	Points
2 - 3	22+
4	20 - 22
5 - 6	15 - 18
7 - 8	11 - 14
9 - 10	6 - 9
11 - 12	0 - 5

eg

AQ1092	=	1 loser
K76	=	2 Losers
JT9832	=	3 Losers
Q	=	1 Loser
AKQ79	=	No Losers

If you count your losers, and add to your partners apx
 losers then subtract from 24, gives you a level to play
EG   you have 7 losers and your partner opened showing 7
            7 + 7 Losers is 14: Take away from 24 = 10
            Should make 10 tricks