

"Larry Cohen's '**3-Step System**' for Planning Declarer's 'Line of Play' for a Suit Contract"

Esther Klinktoast-Houstonhousen¹

To return to the "Esther Bridge Lessons," CLICK:

<https://esther-bridge.com/index.html>

To return to the "Esther Bridge 'Pop' Quizzes", CLICK:

<https://esther-bridge.com/quiz.html>

Bruce: Today, we are honored to have with us Esther Klinktoast-Houstonhousen, Quintuple Gold Emerald Life Master (20 Million+ ACBL MasterPoints). In a previous "Esther Bridge Lesson" Esther discussed **Larry Cohen's '**3-Step System**' for Planning Declarer's 'Line of Play' for a NT Contract**":

https://esther-bridge.com/pdf/3Step_NT.pdf

Today, however, Esther *instead* will discuss "**Larry Cohen's '**3-Step System**' for Planning Declarer's 'Line of Play' for a Suit Contract**". Well, Esther, thank you for talking to us today!

Esther: D**n it, Bruce! How many times do I have to tell you to **NEVER, ever** call me Esther! Always, **ALWAYS, ALWAYS** instead call me, Ms. Klinktoast-Houstonhousen!

Bruce: Errr, well, Est... err, I mean Ms. Klinktoast-Houstonhousen, before you teach us about today's topic would you first tell us a little bid about this **Larry Cohen** fellow?

Esther: Well, Bruce, I will certainly try to help you.

Larry Cohen

By the age of 22, Larry had won his first two of **25** National Bridge Championships, the Blue Ribbon Pairs and the prestigious Spingold Teams.

© Copyright, Bruce Thompson, 2026. All rights reserved.

¹ As noted in an article in the Winter/Spring, 2024 article in The American Bridge Teachers' Association (ABTA) Journal, https://esther-bridge.com/pdf/ABTA_1_24.pdf, Esther Klinktoast-Houstonhousen in fact is a hypothetical, and not a real person! So this article was really, really written by Bruce Thompson.

Between 1979 and 2008, Cohen won **57** first or second place finishes in national and world competitions. In 2002, the American Contract Bridge League (ACBL) named Cohen “Player of the Year”. Cohen is also listed on the ACBL’s “Top 10 Living Most Influential Bridge Personalities”. In 2020, in his first year of eligibility, Cohen was elected to the ACBL Hall of Fame. Cohen has had long-term bridge partnership with players such as Marty Bergen and David Berkowitz.

Cohen’s bridge writings have been massively influential. Cohen for many years has published a monthly column in the ACBL Bridge Bulletin. Cohen has authored numerous books including 6 books that have won the American Bridge Teachers’ Association (ABTA) “Bridge Book of the Year Award”:

Larry Teaches Modern Bidding Vol. I, II, and III (Self-Published 2020);
On The Other Hand (co-written with David Bird) (2019);
On The Other Hand - Defense (co-written with David Bird) (2020);
Tricks of the Trade (2018);
Larry Teaches Opening Leads (2014); and
To Bid or Not to Bid: The LAW of Total Tricks (1992).

Esther regards Cohen’s 1992 book on the “Law of Total Tricks” as probably being the *most important bridge book of all time!* This book is published in 6 different languages and was the best-selling bridge book of the 1990’s.

Bruce: Errr, well, Est... err, I mean Ms. Klinktoast-Houstonhousen, is there anything else you need to tell us before you delve into the details of your lesson?

Esther: Well, Bruce, yes indeed. I need to inform you that the ideas presented here are drawn from Cohen’s excellent article, “Declarer Play Basics: Step 3–Play Trumps”, published in the March, 2026 issue of the ACBL Bridge Bulletin (pp. 49-50). However, I have changed a few of the cards in the examples.

Bruce: Errr, well, Ms. Klinktoast-Houstonhousen, what are the **3 steps** in Cohen’s system for developing an initial “Line of Play” for a Declarer playing a Suit contract?

Esther: Well, Bruce, of course I will try to help you. The **3 steps** in Cohen’s system for developing an initial “Line of Play” for a Declarer playing a Suit contract are, *in order:*

1. Estimate what Tricks you might lose in the Hand holding the most Trump cards assuming both your Hand and the Dummy hold an *unequal* number of cards.
2. Next, ask yourself, "what can you do about your possible 'losers'?"
3. Finally, ask yourself, "Once your Partnership gains the lead should your *first* move then be to 'draw' Trump?"

Bruce: Errr, well, hmmm... Well, would you talk us through this process using some concrete examples?

Esther: Well, Bruce, sure. Here is Example #1:
Dealer: **SOUTH**

NORTH (12)
S: Q 8 7 3
H: 4 2
D: A K Q J T 2
C: 3

SOUTH (14)
S: A K 6 5 4 2
H: K 8 7 5
D: --
C: A 4 2

Bidding*

SOUTH	WEST	NORTH	EAST
1 S	PASS	2 NT**	PASS
4 S	PASS	PASS	PASS

*This bidding is by Esther.

**N/S are playing the "Jacoby 2NT" bidding convention in which NORTH's bid as Responder shows (1) ~13 HCPs and (2) 4+ Spades. See:

<https://esther-bridge.com/pdf/jacoby2NT.pdf>

WEST on Trick #1 leads a Heart and EAST "wins" with the Heart Ace. On Trick #2 EAST returns the Heart Queen and Declarer SOUTH "wins" with his Heart King.

Bruce: Errr, well, Esther, ...err, I mean Ms. Klinktoast-Houstonhousen, would you talk us through the application of "Larry Cohen's '3-Step System' for Planning Declarer's 'Line of Play' for a Suit Contract" after the NORTH Dummy has been exposed?

Esther: Well, Bruce, OK. Here are the "3 steps" applied to the current example:

- Step #1. Declarer SOUTH has "lost" 1 Trick to EAST's Heart Ace. Declarer SOUTH sees 0 Trump Spade "losers" even if the Trump Spade "split" is 3-0, 0 additional Heart "losers", 0 Diamond "losers", and 0 Club "losers".
- Step #2: Declarer SOUTH after Trick #1 here does not have to worry about "dumping" "losers".
- Step #3: Declarer SOUTH sees that he could Trump Hearts or Clubs in the NORTH Dummy. However, although N/S together hold the "top" 3 Trump Spade cards, E/W hold the J,T,9, so there is a possibility that either EAST or WEST at some point may Overruff. There is absolutely no reason to take this unnecessary risk! Declarer SOUTH clearly *must* immediately "draw" all the E/W Trump cards once N/S gain the lead!

Bruce: Ms. Klinktoast-Houstonhousen, OK. Would you talk us through another example?

Esther: Well, Bruce, yes indeed.

Dealer: **SOUTH**

NORTH (15)

S: K Q T 9

H: K Q J

D: 7 6 5

C: A 4 2

SOUTH (10)

S: J 8 7 6 4

H: 4 2

D: K Q J

C: K 5 3

Bidding*

NORTH	EAST	SOUTH	WEST
1C	PASS	1S	PASS
3S	PASS	4S	PASS
PASS	PASS		

*This bidding is by Esther.

WEST on Trick #1 leads the Club Queen thus "promising" either a Club doubleton or "touching" Honors.

Step #1. Declarer SOUTH sees 1 Club "loser" in his own Hand and 3 "losers" to the 3 E/W Aces.

Step #2: Declarer SOUTH sees the possibility of "dumping" his Club "loser" on a NORTH Dummy Heart "winner" after first "knocking out" the E/W Heart Ace.

Step #3: Here Declarer SOUTH absolutely must "dump" his Club "loser" as the *first priority* before "drawing" Trump. If instead you immediately "draw" Trump E/W will "win" with their Trump Spade Ace and then "knock out" the remaining N/S Club "top" Honor and it will be too late to set up the Dummy's Hearts for a later Club "loser" discard. So, here on Trick #3 Declarer SOUTH should lead a "low" Heart.

Bruce: Ms. Klinktoast-Houstonhousen, OK. Would you talk us through a third example?

Esther: Well, Bruce, sure.

Dealer: **SOUTH**

NORTH (8)

S: J 8 7 6

H: A K 7 2

D: 9

C: 7 6 5 4

SOUTH (16)

S: A K Q T 9

H: 6 4

D: T 8 7 2

C: A K

Bidding*

SOUTH	WEST	NORTH	EAST
1S	PASS	2S	PASS
3C**	PASS	3H**	PASS
4S	PASS	PASS	

*This bidding is by Esther.

**N/S are bidding Aces "up the line".

WEST on Trick #1 leads the Club Queen thus "promising" either a Club doubleton or "touching" Honors.

Step #1. Declarer SOUTH sees 0 Trump Spade "losers" even if the Trump Spade "split" is 4-0, 0 additional Heart "losers", 1 Diamond "loser", and 0 Club "losers".

Step #2: Declarer SOUTH can see that after "losing" 1 Diamond Trick to E/W SOUTH can ruff his 3 remaining Diamond "losers" in the NORTH Dummy.

Step #3: Declarer SOUTH sees that if SOUTH begins "drawing" Trump the NORTH Dummy will not then hold sufficient Trump cards to take care of SOUTH's 3 remaining Diamond "losers"! As Cohen notes, "Play a [D]iamond at [T]rick two. Win any return and start trumping those [D]iamonds in [D]ummy" (p. 49)

Bruce: Ms. Klinktoast-Houstonhousen, would you talk us through a fourth example?

Esther: Well, Bruce, sure.

Dealer: **SOUTH**

NORTH (5)

S: K Q T

H: 7 6 4

D: 5 3 2

C: 8 7 6 3

SOUTH (16)

S: A J 9 8 7 2

H: A Q J

D: T 8 7

C: A

Bidding*

SOUTH	WEST	NORTH	EAST
1S	PASS	2S	PASS
4S	PASS	PASS	PASS

*This bidding is by Esther.

WEST on Trick #1 leads the Club Queen thus "promising" either a Club doubleton or "touching" Honors.

Step #1. Declarer SOUTH sees 0 Trump Spade "losers" even if the Trump Spade "split" is 4-0, possibly 1 Heart "loser", 3 Diamond "losers", and 0 Club "losers".

Step #2: Declarer SOUTH can see *no viable way* to "dump" the 3 Diamond "losers" held in his own Hand.

Step #3: Declarer SOUTH sees that to make his 4S contract SOUTH *must* try to finesse in Hearts and these finesses *must* succeed. According to Cohen, "Is this finally a draw-[T]rumps [H]and? Sort of. But don't draw too many... Make sure you plan to use two of those [NORTH Dummy] [S]pade entries for two [H]eart finesses" (p. 49) through EAST.

Bruce: Well, Ms. Klinktoast-Houstonhousen, would you now summarize your main points?

Esther: Well, Bruce, sure. Put simply, according to Cohen, "If there is no reason not to draw [T]rump, then draw them" (p. 49). Cohen also lists some of the various reasons to not immediately "draw" Trump in a Suit contract:

- 1) "Need to first set up a discard(s) [of 'losers']
- 2) Need to trump losers in the short-trump [H]and
- 3) Need trumps for entries" (p. 49)