## CHARGE ACCOUNT . . . By David Weiss

	North			Neither vulnerable, IMP scoring			
	S—A53 H—K7		West	North	East	South	
West	D-964	East	1H	2C	Dbl.*	3C	
S-K72	C—KQJ64	S—QJ%	Pass	3S	Pass	3NT	
H- KJ83 A	5432	H—J106	Dbl.	Pass	Pass	Pass	
D-KJ83	South	D-Q1052		-			
C-8	S-1084	C-32	Trick 1: S2, A, 9, 4.				
	H-Q98		Trick 2	2: <b>HK</b> , 6	, 8, <b>2</b> .		
	DA7		Trick 3	3: <b>CK</b> , 2,	, 5, 8.		
	C-A10975	* *	Trick 4: CQ, 3, 7, H3.				
1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	-		Trick 5	Trick 5: C4, D2, CA, H4.			
			Trick 6	Trick 6: C10, D8, C6, D5.			
			Trick 7	Trick 7: C9, SK, CJ, H10.			

Declarer could now establish a heart trick and duly did so. The defenders had only three spade tricks to cash. Who gets the charge?

Marshall Miles: "I suppose that East is the one to blame since he made the fatal discard. Apparently East was playing West for Kxx, Qxxxx, Axxx, x, which is impossible on the bidding.

"However, I can't see how it could gain to duck the king of hearts at the second trick. It would have made the defense much easier if West had taken the trick and led king and another spade. Also, West was taking a pessimistic view. Suppose the South hand were 10xx, QJx, Q10x, Axxx. Why let him steal a trick when he could be down four?"

Steve Evans: "East gets the majority of the charge, although West could have made things easier for his partner. West's duck in hearts at trick 2 may or may not have been the right play, but it shouldn't have had any effect on the defense. I think West should discard the eight and then two of diamonds so that his partner knows he can discard his diamonds. West wants East to keep all of his cards in the majors. East, of course, should know this anyway. After four tricks, West is marked with 3-5-4-1 distribution, so there is no reason for East to keep diamonds and he should pitch one at trick 7 instead of the heart 10."

The panel has been much too soft on East. Not only did he blow it late, but his careless play at trick one set up the subsequent debacle. East failed to make the basic signal of the spade queen at trick one. This could not cost a trick, as West would not double so as to lead a spade from three small. Once the spade queen hits the table, the defense cannot go wrong. West would grab the first heart, knowing from South's failure to attack clubs that he holds the ace, and then the spade suit would be cashed out. West would no doubt be disappointed that only three spade tricks were available, but he would be able to signal with the diamond eight on the fourth spade. East would shift to a diamond, West would complete his echo, and what could go wrong? East would have nothing relevant to keep but his heart guard, so declarer would get only the eight tricks he was entitled to.