While similarity and retrieval in case-based reasoning (CBR) have received a lot of attention in the literature, other aspects of CBR, such as case reuse are less understood. Specifically, we focus on one of such, less understood, problems: knowledge transfer. The issue we intend to elucidate can be expressed as follows: what knowledge present in a source case is transferred to a target problem in case-based inference? This paper presents a preliminary formal model of knowledge transfer and relates it to the classical notion of analogy.