



Contingent Convertible (CoCo) Notes Structure and Pricing

Jan De Spiegeleer, Wim Schoutens

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Contingent convertible notes (CoCo) made a very modest entry into the financial landscape in November 2009, when Lloyds TSB offered the holders of some of its hybrid debt the possibility to swap these holdings into a new bond with CoCo-features. A CoCo stands for a bond that will be converted into equity as soon as the bank gets into a life threatening situation. As soon as the solvency of the bank drops below acceptable standards, the bonds are converted into equity. This creates a dilution for the existing shareholders, but the solvency of the bank is improved under circumstances in which it would be typically difficult, if not impossible, to go to the capital markets directly. Some regulators continued on the route of Lloyds TSB. They now advocate the use of these bonds as soon as a bank represents too much systemic risk for the banking system. Some banks are already engineering new CoCo-note types or consider paying out CoCo-bonuses. For regulators, issuing banks, rating agencies, investors and trading desks around the globe. This makes this book a must read for everybody who wants to understand this asset class.

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