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methods.

There are several criteria an interpolation scheme has to fulfill from the perspective of a market maker, e.g. the resulting hedging strategies should be reasonable. From a buy-side perspective, the "best" interpolation scheme probably is the one used by market makers as this results in realistic/tradable swap rates for non-standard maturities. Keeping in mind the intuitive interpretation of a bootstrap, one could actually use those rates/swaps to build a replicating portfolio which in turn determines the value of a fixed payment in the future.

3 Additional curves in the same currency (dual curve stripping)

Until the beginning of the recent financial crisis, bootstrapping discount factors from EURIBOR/LIBOR rates was sufficient as there was only a negligible spread between swaps with different tenor. However, this has changed considerably. The risk related to unsecured bank lending became apparent and consequently, the longer the tenor of EURIBOR/LIBOR rates, the higher the risk investors associate with those rates and thus, the higher the rates. It is not possible to value a swap with a different tenor based on the previously bootstrapped discount factors. For that, another procedure, the so called dual curve stripping or curve cooking is needed, which we will present in the following.

- Now, we additionally consider a set of swaps with floating payments linked to EURIBOR rates with a given tenor. Note that we *do not* assume that it is possible to invest at this rate, especially not riskless! One might include an asset replicating an investment at this rate later on to explain the results or to model the dynamics of such a system, but then one has to take account of the related default risk as well.
- Those swaps are contracts exchanging fixed payments versus floating payments linked to an exogenous index, the payments themselves are not exposed to credit risk as one usually considers collateralized swap contracts. In particular, they are not exposed to the credit risk causing the basis spread. Furthermore, based on the previously mentioned literature discount factors from OIS discounting have to be used when pricing those collateralized contracts.
- The value of fixed riskless payments is given based on the bootstrapping procedure in the previous section. Thus, what we can extract from the set of swaps considered here is the implied (expected) value of the floating payments.
- Stated differently, in this part of the bootstrap we are not concerned with the "value of a fixed payment in the future" anymore. Now, we try to extract a "description" of the additional swap curve/the related EURIBOR rate which allows us to value arbitrary products linked to those floating payments accordingly. In other words, we have to extract the "value of a floating payment linked to that rate", i.e. the value of the floating payments paid in those contracts. As curves are often described using a discount curve, we will also describe this curve in terms of discount factors later on, even though

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