Abstract: In one embodiment, a channel in a frame of the audio signal is subdivided into a plurality of blocks according to a subdivision hierarchy. The subdivision hierarchy has more than one level, and each level is associated with a different block length. At least two of the blocks have different lengths. First subdivision information indicating whether the channel has been subdivided is generated, and second subdivision information is generated if the subdividing has been performed. The second subdivision information indicates the subdivision of the channel into the blocks.
INTERNATIONAL SEARCH REPORT

A. CLASSIFICATION OF SUBJECT MATTER
IPC\(^3\): G10L 79/00 (2006.01)
According to International Patent Classification (IPC) or to both national classification and IPC

B. FIELDS SEARCHED

Minimum documentation searched (classification system followed by classification symbols)
IPC\(^8\): G10L H04B H04N H04S

Documentation searched other than minimum documentation to the extent that such documents are included in the fields searched

Electronic data base consulted during the international search (name of data base and, where practicable, search terms used)
WPI EPDOC IEEE INSPEC

C. DOCUMENTS CONSIDERED TO BE RELEVANT

<table>
<thead>
<tr>
<th>Category*</th>
<th>Citation of document, with indication, where appropriate, of the relevant passages</th>
<th>Relevant to claim No.</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>X</td>
<td>WO 2000/045389 A1 (Dolby Laboratories) 3 August 2000 (03.08.2000) page 14, line 5 - page 22, line 9</td>
<td>1-13, 21-29</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

\[\text{X}^*\] Further documents are listed in the continuation of Box C.  \[\text{X}\] See patent family annex.

* Special categories of cited documents:
- "A" document defining the general state of the art which is not considered to be of particular relevance
- "E" earlier application or patent but published on or after the international filing date
- "L" document which may throw doubts on priority claim(s) or which is cited to establish the publication date of another citation or other special reason (as specified)
- "O" document referring to an oral disclosure, use, exhibition or other means
- "P" document published prior to the international filing date but later than the priority date claimed

- "T" later document published after the international filing date or priority date and not in conflict with the application but cited to understand the principle or theory underlying the invention
- "X" document of particular relevance; the claimed invention cannot be considered novel or cannot be considered to involve an inventive step when the document is taken alone
- "Y" document of particular relevance; the claimed invention cannot be considered to involve an inventive step when the document is combined with one or more other such documents, such combination being obvious to a person skilled in the art
- "\&" document member of the same patent family

Date of the actual completion of the international search: 24 November 2006 (24.1.2006)

Date of mailing of the international search report: 18 January 2007 (18.01.2007)

Name and mailing address of the ISA/AT

Austrian Patent Office
Dresdner Straße 87, A-1200 Vienna
Facsimile No. +43 / 1 / 534 24 / 535

Authorized officer

SCHLECHTER B.

Telephone No. +43 / 1 / 534 24 / 448

FormPCT/ISA/210 (second sheet) (January 2004)
<table>
<thead>
<tr>
<th>Patent document cited in search report</th>
<th>Publication date</th>
<th>Patent family member(s)</th>
<th>Publication date</th>
</tr>
</thead>
<tbody>
<tr>
<td>EP A 1359755</td>
<td>none</td>
<td></td>
<td></td>
</tr>
<tr>
<td>US A 20030033569</td>
<td>none</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

FormPCT/ISA/210 (patent family annex) (July 1998; reprint January 2004)