(12) INTERNATIONAL APPLICATION PUBLISHED UNDER THE PATENT COOPERATION TREATY (PCT)

(19) World Intellectual Property Organization
International Bureau

(43) International Publication Date
10 May 2001 (10.05.2001)

PCT

(10) International Publication Number
WO 01/33555 A1

(51) International Patent Classification[7]: G10L 19/02, 19/00

(21) International Application Number: PCT/SG99/00112

(22) International Filing Date: 30 October 1999 (30.10.1999)

(25) Filing Language: English

(26) Publication Language: English

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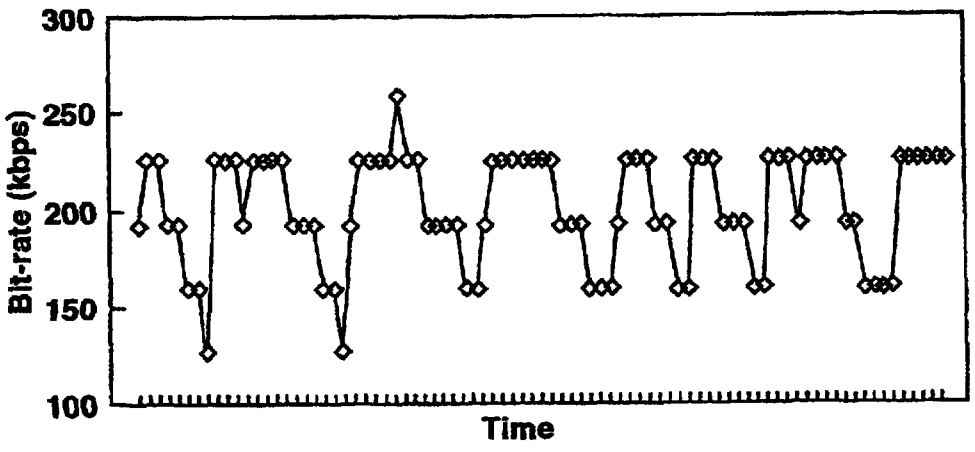
(81) Designated States *(national)*: JP, SG, US.

(84) Designated States *(regional)*: European patent (AT, BE, CH, CY, DE, DK, ES, FI, FR, GB, GR, IE, IT, LU, MC, NL, PT, SE).

Published:
— *With international search report.*

For two-letter codes and other abbreviations, refer to the "Guidance Notes on Codes and Abbreviations" appearing at the beginning of each regular issue of the PCT Gazette.

(54) Title: METHOD OF ENCODING AN AUDIO SIGNAL USING A QUALITY VALUE FOR BIT ALLOCATION



(57) Abstract: A method for encoding an audio signal, including providing a masking function, representative of psychoacoustic masking; setting a quality value for data of the encoded signal, adjusting the masking function dependent upon the quality value; and allocating bits for quantisation of the encoded signal based on the incremental masking function.

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