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[Continued on next page]

(54) **Title:** APPARATUS AND METHOD FOR ENCODING AND DECODING AN AUDIO SIGNAL USING AN ALIGNED LOOK-AHEAD PORTION

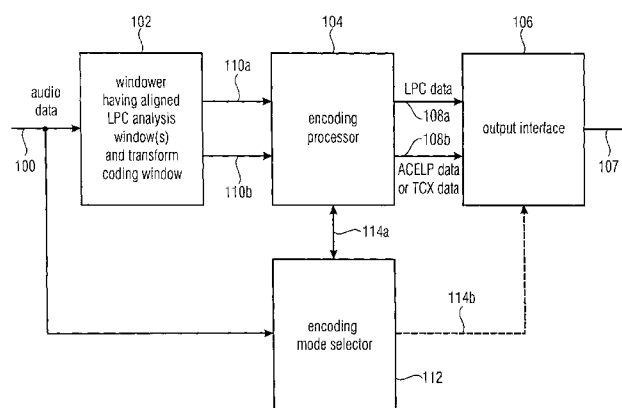


FIG 1A

(57) **Abstract:** An apparatus for encoding an audio signal having a stream of audio samples (100) comprises: a windower (102) for applying a prediction coding analysis window (200) to the stream of audio samples to obtain windowed data for a prediction analysis and for applying a transform coding analysis window (204) to the stream of audio samples to obtain windowed data for a transform analysis, wherein the transform coding analysis window is associated with audio samples within a current frame of audio samples and with audio samples of a predefined portion of a future frame of audio samples being a transform-coding look-ahead portion (206), wherein the prediction coding analysis window is associated with at least the portion of the audio samples of the current frame and with audio samples of a predefined portion of the future frame being a prediction coding look-ahead portion (208), wherein the transform coding look-ahead portion (206) and the prediction coding look-ahead portion (208) are identically to each other or are different from each other by less than 20% of the prediction coding look-ahead portion (208) or less than 20% of the transform coding look-ahead portion 206; and an encoding processor (104) for generating prediction coded data for the current frame using the windowed data for the prediction analysis or for generating transform coded data for the current frame using the windowed data for the transform analysis.



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