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Abstract of the Invention

Methods and apparatus for recording and playing back multi-channel digital audio having different sampling rates for different channels are provided. Recording is accomplished by sampling a plurality of channels of audio data and arranging the samples of the plurality of channels of audio data in most nearly the order needed during playback. Playback is accomplished by accessing the samples of the plurality of channels of audio data and converting the samples from digital to analog form. The playback may include deriving audio signals in a different format from the format in which the programming is recorded.