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**LOW BIT RATE TRANSFORM CODER, DECODER AND
ENCODER/DECODER FOR HIGH-QUALITY AUDIO**

A transform encoder/decoder system employs a discrete transform,
10 adaptive transform coefficient quantization, and adaptive bit allocation
to encode high-quality music including broadcast and compact disc applica-
tions at low bit rates (128 kBits per second). Techniques are employed to
reduce the amount of computation required to implement discrete transforms
which are analogous to a critically sampled single-sideband analysis-
15 synthesis system. Two embodiments include the Evenly-Stacked Time-Domain
Aliasing Cancellation (TDAC) transform and the Oddly-Stacked TDAC trans-
form.

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