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

(19) World Intellectual Property Organization
International Bureau

(43) International Publication Date
13 February 2014 (13.02.2014)

WIPO | PCT

(10) International Publication Number
WO 2014/023443 A1

(51) International Patent Classification:
G10L 19/008 (2013.01)

(21) International Application Number:
PCT/EP2013/057932

(22) International Filing Date:
16 April 2013 (16.04.2013)

(25) Filing Language: English

(26) Publication Language: English

(30) Priority Data:
61/681,730 10 August 2012 (10.08.2012) US

(71) Applicants: **FRAUNHOFER-GESELLSCHAFT ZUR FÖRDERUNG DER ANGEWANDTEN FORSCHUNG E.V.** [DE/DE]; Hansastraße 27c, 80686 München (DE). **FRIEDRICH-ALEXANDER-UNIVERSITÄT ERLANGEN-NÜRNBERG** [DE/DE]; Schlossplatz 4, 91054 Erlangen (DE).

(72) Inventors: **KASTNER, Thorsten**; Bergstraße 7, 91054 Erlangen (DE). **HERRE, Jürgen**; Hallerstrasse 24, 91054 Buckenhof (DE). **PAULUS, Jouni**; Am Erlanger Weg 46, 91052 Erlangen (DE). **TERENTIV, Leon**; Am Europakanal 36, App. 11, 91056 Erlangen (DE). **HELLMUTH, Oliver**; Geschwister-Voemel-Weg 60, 91052 Erlangen (DE). **FUCHS, Harald**; Auf der Hoehe 28, 91341 Roettenbach (DE).

(74) Agents: **ZINKLER, Franz** et al.; Schoppe, Zimmermann, Stöckeler & Zinkler, P.O. Box 246, 82043 Pullach (DE).

(81) Designated States *(unless otherwise indicated, for every kind of national protection available)*: AE, AG, AL, AM, AO, AT, AU, AZ, BA, BB, BG, BH, BN, BR, BW, BY, BZ, CA, CH, CL, CN, CO, CR, CU, CZ, DE, DK, DM, DO, DZ, EC, EE, EG, ES, FI, GB, GD, GE, GH, GM, GT, HN, HR, HU, ID, IL, IN, IS, JP, KE, KG, KM, KN, KP, KR, KZ, LA, LC, LK, LR, LS, LT, LU, LY, MA, MD, ME, MG, MK, MN, MW, MX, MY, MZ, NA, NG, NI, NO, NZ, OM, PA, PE, PG, PH, PL, PT, QA, RO, RS, RU, RW, SC, SD, SE, SG, SK, SL, SM, ST, SV, SY, TH, TJ, TM, TN, TR, TT, TZ, UA, UG, US, UZ, VC, VN, ZA, ZM, ZW.

(84) Designated States *(unless otherwise indicated, for every kind of regional protection available)*: ARIPO (BW, GH, GM, KE, LR, LS, MW, MZ, NA, RW, SD, SL, SZ, TZ, UG, ZM, ZW), Eurasian (AM, AZ, BY, KG, KZ, RU, TJ, TM), European (AL, AT, BE, BG, CH, CY, CZ, DE, DK, EE, ES, FI, FR, GB, GR, HR, HU, IE, IS, IT, LT, LU, LV, MC, MK, MT, NL, NO, PL, PT, RO, RS, SE, SI, SK, SM, TR), OAPI (BF, BJ, CF, CG, CI, CM, GA, GN, GQ, GW, ML, MR, NE, SN, TD, TG).

Published:

— *with international search report (Art. 21(3))*

(54) **Title**: ENCODER, DECODER, SYSTEM AND METHOD EMPLOYING A RESIDUAL CONCEPT FOR PARAMETRIC AUDIO OBJECT CODING

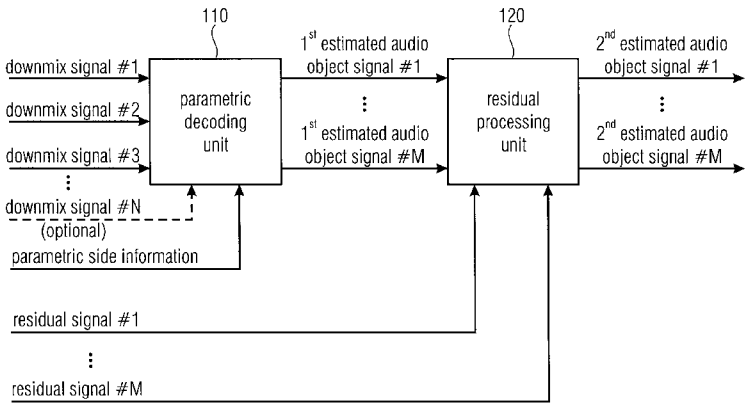

FIG 1A

(57) **Abstract**: A decoder is provided. The decoder comprises a parametric decoding unit (110) for generating a plurality of first estimated audio object signals by upmixing three or more downmix signals, wherein the three or more downmix signals encode a plurality of original audio object signals, wherein the parametric decoding unit (110) is configured to upmix the three or more downmix signals depending on parametric side information indicating information on the plurality of original audio object signals. Moreover, the decoder comprises a residual processing unit (120) for generating a plurality of second estimated audio object signals by modifying one or more of the first estimated audio object signals, wherein the residual processing unit (120) is configured to modify said one or more of the first estimated audio object signals depending on one or more residual signals.

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