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ABSTRACT

A data transmission and receiving apparatus and method capable of synchronized playback of plural content and reading descriptor with little processing when accessing from an external device AV data recorded to a recording medium and descriptor for associated data thereof. An audio list (201) consists of a pointer (222) to a title and a pointer (323) to text file information. Link information to a first object (233) of the title list (231) is written to the pointer (222) to the title. Link information to the first object (353) of a second text file list (351) is written to the pointer (323) to the text file information. Access from an external device can be simplified by using such a list structure.