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(54) Title: RESAMPLING OUTPUT SIGNALS OF QMF BASED AUDIO CODECS

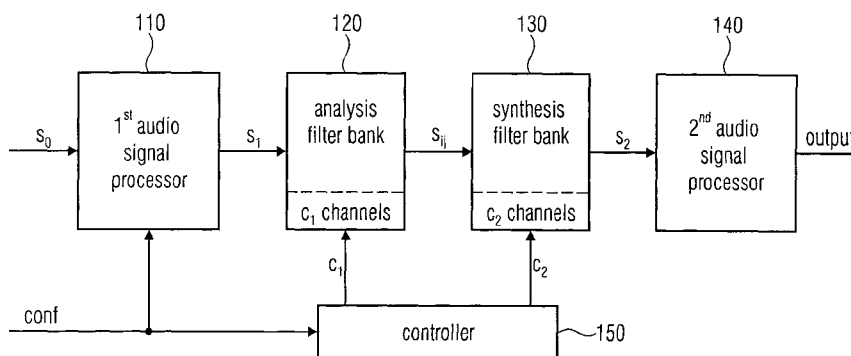


FIG 1

(57) Abstract: An apparatus for processing an audio signal is provided. The apparatus comprises a configurable first audio signal processor (110) for processing the audio signal (s_0) in accordance with different configuration settings (conf) to obtain a processed audio signal (s_1), wherein the apparatus is adapted so that different configuration settings (conf) result in different sampling rates (sr_1) of the processed audio signal (s_1). The apparatus furthermore comprises an analysis filter bank (120) having a first number (c_1) of analysis filter bank channels, a synthesis filter bank (130) having a second number (c_2) of synthesis filter bank channels, a second audio processor (140) being adapted to receive and process an audio signal (s_2) having a predetermined sampling rate (sr_2), and a controller (150) for controlling the first number (c_1) of analysis filter bank channels or the second number (c_2) of synthesis filter bank channels in accordance with a configuration setting (conf).

