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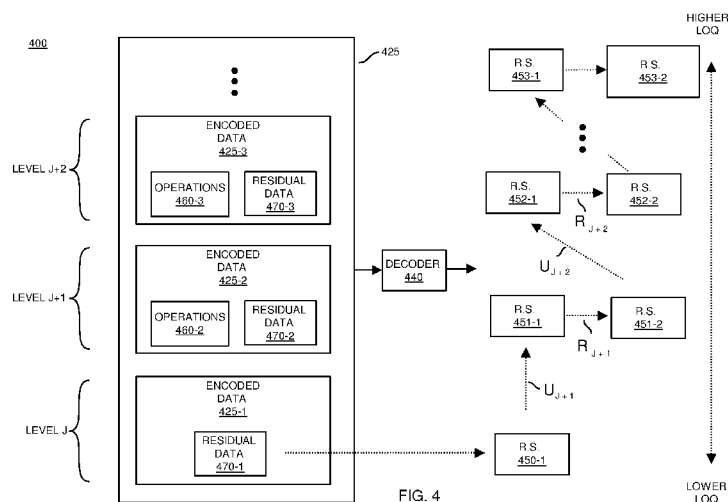
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(54) **Title:** TIERED SIGNAL DECODING AND SIGNAL RECONSTRUCTION

- (57) **Abstract:** A decoder decodes a first set of data and utilizes the first set of decoded data to reconstruct the signal according to a first level of quality. The decoder further decodes a second set of data and identifies an upsample operation specified by the second set of decoded data. The decoder applies the upsample operation identified in the second set of decoded data to the reconstructed signal at the first level of quality to reconstruct the signal at a second, higher level of quality. To enhance the reconstructed signal, the decoder retrieves residual data from the second set of decoded data. The residual data indicates how to modify the reconstructed signal at the second level of quality subsequent to application of the upsampling operation as discussed above. The decoder then modifies the reconstructed signal at the second level of quality as specified by the residual data.