

# High Fidelity №106

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## E-260 (vs E-250)

Accuphase

**H**igh-end is a specific world. It is a separate entity. It is closed, hermetic. And it is governed by certain etiquette. In contrast to much more "loose" hi-fi, it is focused on things that are not that important in the lower price ranges, or are even understood the other way around. This may be a certain approach to the design process, a philosophy associated with used components, a type of advertising, an understanding of the quality/price ratio (or actually eliminating this category altogether), as well as a method of selling the product. One of the more important determinants is also the frequency of a new product launch. Shortly speaking, the less frequent, the better.

That low rate of offer change is conditioned by several factors. One is associated with the fact that real progress at such high level of quality does not happen every now and then, and minor improvements accumulate over a long period of time. Another is associated with the so-called "owner's pride". The point is that buying an expensive – in other words, good – product we expect it to remain good in a year, two, three or maybe more years' time. Withdrawing a model after a year or two, for no other apparent reason than to simply refresh the offer, runs contrary to the logic applied in the world of luxury goods. And that is where high-end belongs. And finally, there is a prosaic reason: if the offer of high-end products changed too often, consumers would refrain from buying, waiting for a newer model.

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It seems that the range of 3-5 years is optimal. Accuphase is a company that mastered it on its opening line of amplifiers, the '2xx' series integrated amplifiers. Each successor of a previous model is in fact launched every three, four or five years.

It all started with the E-202, which was introduced in May 1974, almost exactly two years after the start of business of this Japanese company. The device was based on bipolar power transistors and offered 2 x 100 W / 8 Ω and – interestingly – "adjustable damping factor", in three steps: 50-5-1. Its hallmark was large dual analog power meters. The E-203 from 1979 employed output MOSFETs and had a power of 2 x 70 W / 8 Ω. The analog meters were gone but the unit was available in silver and gold finish. The E-204 had a slightly higher output power (5 W higher) and could be purchased either in gold or black (!). The latter color was dropped in 1995, along with the E-212, only available in gold. The E-205 from 1985

signaled a return to bipolar transistors in the output stage, leaving MOSFETs in the input stage of the power amplifier. That topology was used until 2001, and the E-212, where MOSFETs were replaced by bipolars. As can be seen, the E-212 was a complete revision of previous design principles. The E-205 had a power of 2 x 80 W / 8 Ω, raised to 2 x 100 W / 8 Ω for the E-206 and the E-207. The E-210 was a completely new design, so it is not surprising to see the return to 80 W / 8 Ω, raised again by 10 W in the E-211. The E-212 from 2001 is a return to something that is characteristic for Accuphase – large dual analog power meters. In the latest model, the E-260, they are for the first time joined by an alphanumeric display on LED modules. The E-213 was the first model to have used the MSC circuit that consist in multiple parallel signal paths. Up to the E-250 volume control was via a classic potentiometer. In the said model it was replaced by a sophisticated, analog volume control system called AAVA-II.

The least expensive designs from any given manufacturer have no easy life. From the point of view of purists, people willing to spend exorbitant money on their beloved toys, such products are not worthy their attention because there are much more expensive, and hence much more desirable devices. On the other hand, for people still aspiring to the high quality sound set by the manufacturer but not having sufficient cash, the cheapest amplifier – for example – is a kind of lifeline, their only hope to enter the elite club, in this case the Accuphase club. The problem is that the former quickly write off such an amplifier, NOT EXPECTING too much of it, while the latter EXPECT too much. Such was the case with amplifiers from Krell and Mark Levinson, and so it is with the "entry level" integrateds from Accuphase. Amplifiers that often find their way into secondary, bedroom audio systems in the U.S. and Japan are treated almost the same as the flagship products. And that's a mistake. One should not expect of them more than what they seem to offer according to their designers; certainly no "pie in the sky".

With its entry level amplifiers Japanese Accuphase sees an opportunity to reach the people who have not been much in touch with the audio, or those who frequently listen to music and have experience in audio matters and would like to make a longer lasting investment. As I understand it, the E-260, which is the subject of this review, is meant to become a part of home musical universe for a longer period of time.

While this may seem insignificant, since it doesn't matter whether we buy the given product as a quick upgrade or not, it actually is the key to our satisfaction with it, to our – the way I see it – happiness. And to our peace of mind, which is not to be underestimated. Let me then suggest to read this review as I was trying to write it, that is as someone who remains calm and perseveres in looking for his or her musical system, rather than a frustrate wanting at all costs to reach the imaginary and most often deceptive "absolute". Trust me, these are two completely different approaches, yielding two different results.

## E-260

Accuphase amplifiers have their characteristic "own sound". Its individual components may have changed over time, been modified or sometimes replaced by others, as a whole, though, it can be recognized regardless of the device's price and year of manufacture. The E-260, although the cheapest on the list, exhibits all these components even after a short listen.

The sound is full of passion and verve with very wide bandwidth. Particular recordings remain similar in that the listener's attention is directed to midrange, yet without sacrificing the top and bottom end. Each album draws its own world before us. The amplifier shows them effortlessly, smoothly, reliably, without falling into a sort of boring routine. And that comes surprisingly easy in the audio. If the device is too withdrawn, if it does not convey emotions clearly and unequivocally, then it sounds just like that – maybe sometimes nonchalant and impressive but without the kind of commitment that is a prerequisite for everything in music. The E-260 is not a champion of differentiation, there's no beating around the bush; incidentally, no integrated amplifier from that manufacturer has ever been. But that is not what its presentation builds on; rather, it is "concreteness". What I mean is that vocals, instruments and acoustics – all these elements are shown in a big, nice, strong way. Not as palpably as they are by expensive tube or solid state amps, but enough to make us listen with interest, seeing the beauty (if the music is beautiful, of course) of what is in front of us, with no special desire to analyze what we hear.





I mentioned each album's particular world – provided the world is compatible with the Accuphase's, we get something extra, some added value. That was the case with the new album pressing of Hilary Hann playing Bach. The album was just released as Blu-spec CD2, the latest installment of the Sony idea, and it sounds phenomenal. The older release that I have, the Super Bit Mapping encoded original was really satisfying. However, BSCD2 (the official Blu-spec CD2 abbreviation) sounds deeper, much clearer but in a good way, with the more natural violin. I have not noticed that before but the original release is clearly muffled. It has the fullness and warmth offered by the use of SBM, but with audibly truncated higher midrange. The new pressing does not simply have more treble; it is a matter of something more fundamental – better sound texture, consistency and clarity.

And that kind of "world" matches the spirit of the E-260. It likes flirting with small ensembles. No matter what sort of music as long as there are several musicians on stage, with no wall of sound. Like the above mentioned Hann, like McCoy Tyner on *Inner Voices*, like Norah Jones on *The Fall* or Portishead on their third album, aptly titled *Third*. As I said, the kind of music does not matter. With these albums I heard something more than I could have expected from a solid state device. There was saturation, depth, large phantom images and momentum. In its preference for smaller ensembles the amplifier does not seem to be underpowered, with compressed or non-existing dynamics. The point is in its focus on individual instruments, in that such ensembles are better portrayed because we can "see" them better. Large orchestral ensembles, stronger rock, electronic music, such as Diorama's *\*Cubed\** (it's worth checking out their latest album *\*Even The Devil Doesn't Care\** that premiered on January 25, 2013) will sound as they were recorded, i.e. the Accuphase will present big sound, momentum, punch, dynamics, or whatever else we want. Nevertheless, it will not be as involving as something quieter, smaller.

As I said, the amplifier offers good bandwidth extension, both from above and from below. Bass is really engaging, has great color, and is well differentiated in its mid and upper band. The same cannot be said of low bass, which has been a common trait of all Accuphase integrations in this series for as far as I can remember. It is not sloppy nor does it rumble, but its selectivity and focus is not

as good as above. At the other edge of the bandwidth, treble seems slightly warm. It has a nice color, is clean and resonant, which results in an open, not at all muddled, sound.

I would be careful to put the E-260 in an audio system rich in treble. The Japanese amplifier shows the cymbals or the trumpet in a slightly sweet way, without aggression but without hiding anything, either. Treble is louder, or at least we perceive it as such because upper midrange where the sibilants reside (2-5 kHz) is withdrawn, smoothed out by the A-260. This gives extra vividness to what's below, protecting against poorly recorded material that sounds more fun, but it also subjectively raises the volume level of what's above.

Therefore, I would look for a partner for this amplifier among well-balanced speakers that do not have a problem with treble. If there is too much treble, the Accuphase will show it as it is and while its top end is rather mild it will not mask anything. Generally speaking, I would not treat the E-260 as a remedy for anything. Yes, there are situations, setups in which one component's characteristics, even flaws, can be corrected or actually masked by other's. Such an action fits the idiom of audiophile system matching, is widely adopted and accepted; it better works, however, in lower price ranges. Like pairing a tube preamp with a solid state power amp to soften the sound of the latter and keep a high-output power amplifier. My two-piece amplification system also has a tube preamp and a solid state power amp, but for a completely different reason; the two components are meant to complement rather than to correct each other, to build on their strengths rather than to mask their weaknesses.

It is similar with the E-260 and the source and – even more importantly – the speakers. We will have the most fun when we pair it with something of a similar tonal balance – Harbeths, Spondors or Castles. Dynaudio is naturally worth trying as well since it's quite a common setup. If you do well, with a bit of luck we will get perfectly saturated, focused sound with great momentum. Its resolution will prove surprisingly good, although its selectivity would not indicate that. Understanding a particular recording, experiencing it will be something normal. But even audiophiles will have their fun because, as I said, the differences between various pressings, editions, remasters will be clear and unambiguous.



# E-260 vs E-250



Differences between components from various manufacturers is something that audio magazines as well as audiophiles get busy with. Their differences, similarities, an attempt to rate or stratify them is what we thrive on. However, much less common is an opportunity to compare a given device to its predecessor. The reasons for this state of affairs may be sought in variety of factors, with the ever popular theme of "conspiracy" between manufacturers, or between manufacturers and journalists, or distributors and journalists, or other, very exotic "alliances". In "High Fidelity" we try to be reasonable and not monkey about. Therefore, I assume that the reasons are quite mundane: when the new model hits the stores, the old one is usually gone from the shelves. Manufacturers arrange their schedule so as not to introduce unnecessary confusion, not to make life difficult for their dealers and for the customers. What happens is that if the potential customer cannot decide facing a not-so-clear choice, he or she

ends up not buying anything and is often lost forever for us, for the audio. I rarely have an opportunity to directly compare "descending" and "ascending" devices in the series. I can only compare them by analyzing my notes in terms of how they compare against the reference system. That's a pity. Listening to the E-250 and the E-260 next to each other allows to appreciate to a much greater extent what the Accuphase engineers have done; what the changes between the previous model and the current one, however minor, translate into. It also makes for a nice way of pinpointing the advantages of the older model, of justifying our earlier observations and realizing what it is we really liked in it. But we can also pick up a change of thinking about the given product, to see what the focus of the engineers is in the given series (and so in the given time). In this case, it is very clear: the main concern has been sound differentiation, resolution and focusing (definition). As I said, the E-260 features a new preamp PCB and the output stage boasts a higher damping factor, though its design has not changed.



The power supply has also remained the same. Nevertheless, even such small changes brought about a kind of a new start. The E-250 sounds warm, slightly "bear-like", at least compared with the E-260. The new amplifier has a much better defined bass and is much more focused on individual sounds, instruments and planes. Hilary Hann's violin with the E-250 occupied much more space between the speakers and seemed to be (but only in comparison!) somewhat dim, as if missing something 'central', as if the instrument edges were blurred. The E-260 does not "cut out" anything from soundstage. If this happens in your system, i.e. if individual voices are sharply visible, have no connection with other instruments and the overall acoustics – you better take it to the pawnshop. Real focusing is to combine the clarity of the sound source with its surrounding context. As the E-260 does. The previous model was not particularly bad in this respect and it made up for it with a strong "body" of the instruments, but once we listen to the new model it remains in our memory as a reference. Resolution and differentiation are two other characteristics we will

appreciate in the new integrated. They translate into a better conveyance of emotions as well as higher dynamics. The latter is unquestionably better in the E-260. When half a minute into the track *Pewnego dnia o świcie* ("One day at dawn"), opening Tadeusz Wozniak's debut album from 1974, the horns suddenly start out in one channel, with the new amplifier it made me jump up (I did not remember them) – they were so strong, so audibly present and made such a high contrast to the classical guitar playing up till then. Similarly with the title track from Pat Metheny Group's album *Offramp* (which I necessarily need to buy in the gold, mini-LP release; it's one of the best Pat's albums in my opinion) – the bass was far better focused and the whole seemed bigger and more natural. In a direct comparison the E-250 seemed to sound a bit slower and "wetter". The new amp does not sharpen or contours anything yet it seems to be much more articulate.



## Conclusion

Introducing new models by audio manufacturers is conditioned by various factors. It may be a necessity of a fresh product line-up or a need of better access to components, better profits calculation, keeping up with market changes and with the competition, and finally sound improvement. One cannot take offence in advance at the fact that last postulate is only one of many. As shown by the example of the E-250 and the E-260 the progress is evident and substantial. Its scale and the nature of changes remind me of what I hear moving from European CD pressings to Japanese pressings. Maybe not to the SHM-CD or the BDCS2, but let's say to the classic mini-LP. While I still like the older model as it enchants with its warm color and certain softness, the new design is clearly a step up, towards high-end. The question of pricing is interesting. For a long time one could buy the E-250 in Poland for 16,000 PLN, which was really low compared to official prices in Germany. Understandably, it was not quite to our Western brothers liking and as a result the current price in Poland has gone up to 19,990 PLN. Against this background, another 1,000 PLN that buys us the new model seems to be symbolic. We need to keep in mind that within the four years that separate these products the cost of materials (e.g. metals) in Japan have increased dramatically, often by 50 or even 100 percent. Similarly, the cost of energy continued to increase. Price increase of products manufactured there has thus been inevitable. In case of the new amplifier it is, however, cosmetic. That is why the E-260 seems like a good investment and would be a reason for buying it. This is an amplifier that can stay with us forever.

Fantastic design and manufacturing quality, a legendary brand and extremely low failure rate (at least in comparison with other brands) are its additional advantages. Let me also add that it was a pleasure to listen through the headphones via the amplifier headphone output. It is very rare with solid state amps; the headphone signal is almost always taken from the output stage transistors, which is probably the worst possible solution. The amplifier provided great output level, strong, well-defined bass and slightly sweet treble. It can, of course, be done better but you will need to spend an extra 2,000 PLN on an external headphone amplifier (plus cables) and I am not convinced if that makes sense. 20,000 PLN is and isn't a lot of money, depending on the scale at which we look. In this case, it seems to be just the right amount. Let me repeat: provided we choose appropriate accompanying components, the E-260 may be our last amplifier.

## TESTING METHODOLOGY

The device was placed on the Acoustic Revive RST-38 anti-vibration platform, just like the E-250 it was compared with. Both were powered by the Oyaide Tunami GPX-R power cord. Balanced signal from the Ancient Audio Air V-edition CD player was supplied via the Acoustic Revive XLR-2.0PA II cables and the speakers were coupled by the SPC-PA speaker cable from the same manufacturer. The testing had a character of an A/B/A comparison with the A and B known, using 2 minutes long music samples. The reference point was the two piece Ayon Polaris III [Custom Version] + Soudation 710 amplifier, the Jadis I-35 tube amp and the Devialet D-Premier AIR digital amplifier.

## DESIGN

The differences in appearance between the new and the old Accuphase amplifier come down to a few minor changes. Three of them are, however, essential in my opinion. This is a very solid design, with a thick, gold anodized front panel, two large control knobs on both sides and several smaller ones under the acrylic plate covering modestly sized dual analog meters (actually VU-meters). The left knob is the input selector, with the active input indicated by a red LED, and the right one is the volume control. Even though it has the start and end point, it is not a classic resistive attenuator. While it operates a nice Alps potentiometer, the latter merely serves as an encoder for the proprietary analog volume control circuit and shows the current volume level. For user convenience the new amp sports an alphanumeric LED display panel indicating the volume level in dB. In the E-250 the knobs were positioned slightly differently, as were the buttons. Only one new button has been added to select the absolute phase in the balanced input. This proves very useful as the Japanese still use the "American" wiring with pin 3 "hot", while the whole world uses pin 2. Consequently, when we hook up the E-260 with a device other than a player from Accuphase or Luxman, the phase on speaker outputs will be reversed. That can be corrected with the mentioned switch. Apart from that, the functionality is the same as with the E-250, in other words excellent. The number of connectors is the same in both models but their layout has changed, which is a sign of a redesigned input PCB. The connectors are identical, middle class affair.

The interior looks very similar. At the back, there is the input PCB with relays and the volume control PCB. The latter is a proprietary system of analog volume control. The signal is first converted from a voltage into a current by V-I converter amplifiers, gain is adjusted by current switches and the signal is reconverted into a voltage by an I-V converter. The circuit does not introduce a change in impedance at any volume setting and frequency response remains totally uniform. The entire signal processing is carried out in the analog domain and the system is called AAVA (Accuphase Analog Vari-gain Amplifier). Initially it was used only in the most expensive preamplifiers, such as the C-3800; the E-250 was the first in the "2xx" series to use it. It was called there AAVA-II. The E-260 features a bit different solution in that it has a different input. Previously, it was a pair of MOS-FET transistors (per channel) as the amplifier has a balanced topology; now it is built on ICs in the MSC topology with five parallel circuits. Power amplifier assemblies are directly mounted to large heatsinks. The E-250 had the same output stage as the E-260, with bipolar transistors and two parallel pairs of 2SA1186+2SC2837 from Sanken in push-pull, class AB. The new amplifier sports a redesigned negative current feedback loop, resulting in minimized output impedance and twice the damping factor (100 vs. 200), lower noise and significantly reduced intermodulation distortion. Power supply also looks identical – a big 400 W EI transformer in shielding enclosure and two large filtering capacitors. The individual sections are shielded from each other, which at the same time stiffens the whole chassis.





**SPECIFICATIONS**  
(according to the manufacturer)

**Continuous Average Output Power (rms):**

115 W / 4 Ω | 105 W / 6 Ω | 90 W / 8 Ω

**Total Harmonic Distortion (both channels driven, 20-20,000 Hz):** 0.05%

**Intermodulation distortion (IM):** 0.01%

**Frequency response (Line Input and Power Input):**

20-20,000 Hz (+0 / -0.2 dB) for rated continuous power; 3-150 000 Hz (+0 / -3 dB)  
for 1 W output

**Damping factor:** 200 (8 Ω)

**Tone controls:**

BASS: 300 Hz/10 dB (50 Hz) | TREBLE: 3 kHz/10 dB (20 kHz)

**Loudness:** +6 dB (100 Hz)

**Signal to Noise Ratio (A-weighted):**

Balanced input: 91 dB | Power input: 122 dB

**Power Consumption:** 49 W (idle) | 245 W (max.)

**Dimensions (WxHxD):** 465x151x420 mm

**Net Weight:** 20 kg

**DISTRIBUTION IN POLAND**

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