

EQUIPMENT REPORT



Esoteric K-01 CD/SACD Player

Full Reference Status

Alan Taffel

Reviewers constantly see gear come and go, but, as you can imagine, we regret the parting of some pieces more than others. Roughly two years ago Esoteric had to pry its K-03 player from my sweaty, clenched fingers. Why did I love this thing so much? Let me count the ways.

The then-\$13,000 K-03, to my mind, represented a perfect combination of capabilities. It was—and still is—a CD/SACD player, a full-fledged S/PDIF DAC, a USB DAC, and a linestage that will directly drive a power amp. Most importantly, the K-03 excelled in every single category. I had never heard a better SACD player or USB DAC, and the S/PDIF DAC was squarely in reference territory as well. My only quibble was that CD playback, while very good, wasn't quite in the same league as the rest of the K-03's functions.

For that reason, even as I relinquished the K-03, I began lobbying to get my hands on the flagship K-01, which, at the time, ran \$23,500. The primary differences between the two models are the transport mechanism (the K-01 uses a VRDS-NEO "VMK-3.5-20S", the very same mechanism found in the company's P-02 stand-alone transport, which costs \$23,500 all by itself!) and improved DAC linearity through the use of more (eight versus four) parallel/differential AKM chipsets per channel. Given these upgrades, I figured the K-01 should do at least as well as the K-03 in every category, and I hoped against hope that its CD performance would achieve full reference status, making the K-01 something of a perfect source component. Unfortunately, the company's distributor at the time could not come through with a test K-01. Since then, I have been pouting.

Recently, though, Esoteric has done two things that warm my heart. First, it has *lowered* prices on many models, including the K-series. The K-03 is now \$10,900, a fantastic value, and the K-01 has dropped to \$19,500. Second, the distributor promised me a K-01, and came through.

SPECS & PRICING

Formats: CD, SACD

Outputs: stereo balanced analog, stereo balanced single-ended

Inputs: Coax, Toslink, USB, word clock

Maximum digital resolution: 192/24

Dimensions: 17" x 6 3/8" x 13"

Weight: 68 3/8 lbs.

Price: \$19,500

ESOTERIC COMPANY

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ASSOCIATED EQUIPMENT

Goldmund Mimesis 36 digital transport, dCS Debussy DAC, Bryston BDA-1 DAC, HP Latitude (Windows 7) PC, Goldmund Mimesis 22 Preamplifier, Goldmund Mimesis 29.4 Power Amplifiers, Metaphor Acoustics 1 Speakers, Empirical Design cables and power cords, Wireworld Platinum Starlight USB cable, Goldmund cones

Let me tell you, it was tough waiting out the *month* of continuous break-in that Esoteric mandates. After that I spent many more months evaluating the K-01 in all of its copious configurations. In the end, I can report that all my fervent hopes were fulfilled. The Esoteric K-01 is the most versatile, best-sounding, most finely crafted source component I have ever encountered.

A Reference CD and SACD Player

In listening to CDs through the K-01, I was not bashful about comparing it to the very best. My reference CD “player” is actually a Goldmund Mimesis 36 transport (a benchmark product) driving a dCS Debussy DAC. The two are lashed together via the superb (and eminently reasonably priced) Empirical Design 120 digital cable. Over time, this combination has proven tough—nay, impossible—to beat. The K-03 came close. But the K-01 coldcocked me by outperforming the reference in every parameter.

Allow me to illustrate using a couple of examples from the Simon and Garfunkel *Old Friends* box set, lovingly remastered using the always-reliable SBM process [Sony’s Super Bit Mapping]. On the playful “Punky’s Dilemma,” the beat, laid down by guitar strums and finger snaps, is steadier compared to the reference; dynamics rise and fall with more linearity; and, especially, air around and between instruments is far more voluminous. Further, the Esoteric’s ultra-quiet background allows tasty details—like the percussive flourishes that vary delightfully with each verse—to emerge in a clear but unforced way. Timbres are more natural, too; Simon’s guitar sounds more like a guitar, and on other tracks pianos sound more like pianos, bongos more like bongos, etc.

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At the other end of the production spectrum is “America,” which features an orchestra, brass, and grand cymbal crashes. Through the reference, climactic moments betray some congestion and compression. Not so through the unflappable K-01. And there is again that difference in spatiality; the reference renders voices in the usual 2-D perspective, but through the K-01 they are downright holographic. At this point you might be thinking the reference rig isn’t that great after all. But you would be wrong; the reference sounds awesome! It’s just that the K-01 sounds better in each of the ways I

have described. The cumulative effect is that the Esoteric is even more engaging—and fun—to listen to. This is truly exemplary CD playback.

On to SACD. In my review of the K-03 I stated it was “the best SACD player I have heard—not by a mile, by a marathon.” Given the K-01’s exceptional CD performance, though, I found myself skeptical that its SACD playback could sound much better. I needn’t have fretted; the increase in resolution and timbral realism over CD was dumbfounding.

Consider “With You I’m Born Again” from the Chesky recording of the Billy Cobb Quartet’s *Jazz in the Key of Blue*. The CD layer already sounds rich and refined. The only overtly noticeable problem is during Roy Hargrove’s trumpet solo, which at times gets loud so quickly and intensely it’s scary. On the CD layer, the K-01 pulls off the dynamics, but telltale distortion

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Set-Up Notes

More and more audio manufacturers are paying attention to vibration control. Such measures are especially important in components with moving parts, like the K-01. Esoteric has admirably equipped this player with feet reminiscent of the Stillpoints Ultra. The result is one of the few products I have reviewed that does not benefit from a good set of aftermarket cones.

How, then, to explain the lack of attention to the chassis top plate, which rattles and rings with the gentlest tap? I suppose one could buy a “brick” of some sort to tame its jitters, but I settled for a thick book. Placed atop the K-01, this sophisticated audio dampening mechanism quieted down the player’s sonic background, solidified imaging, and generally permitted more of the K-01’s goodness to come through. Hopefully, Esoteric will quickly find a more elegant fix.

Also, like all Esoteric DACs, the K-01 offers a plethora of configuration options. Many of them don’t sound very good, and quite a few of those turn out to be the defaults! For this reason, the K-01 cannot be treated as a plug-and-play product. My recommended settings are enumerated in the “Set-Up Notes” for the accompanying D-07X DAC review. When auditioning the K-01, check that the dealer hasn’t simply settled for the defaults.

signals the format’s limitations. Playing the SACD layer, though, the Esoteric accomplishes the feat while retaining absolute purity at the limit. SACD also dramatically opens up the soundstage, the trumpet’s brassy burnish is far more evident, and the air through it is so visceral you might feel in danger of being spit on. Chalk up another reference-caliber performance.

A Reference S/PDIF and USB DAC

Fond memories of the K-03’s DAC danced in my head as I turned to the K-01’s version. I no longer had a K-03 in hand, of course, but I remembered a lively, open sound. The K-01 was all that, as well as extremely dynamic, quiet, detailed, and rich. When I compared it to the Debussy, using the Mimesis 36 as the common transport, both DACs sounded great—as they should in this price range. Clearly, these components are both in reference territory. Yet, once again, the Esoteric proved superior in significant ways, all of which were foreshadowed by its CD performance.

First, the K-01 shows greater resolution, especially at the highest frequencies. This makes its reproduction of the recording venue’s ambience far more palpable. Through the Esoteric, the soundstage on which the instruments play is almost an instrument unto itself. Further, instruments have “pillows” of air around them that allows the listener to easily follow each one—just as in listening to live music. For example, I was amazed to discover that the cymbal—yes, the cymbal—on Michael Wolff’s *2am* is a thoughtfully played, varied, and integral musical component. I had never much noticed it before.

Another consistent advantage of the K-01 is its timing. As good as the dCS is in this respect, the K-01 is better. Tempi are absolutely,

unwaveringly locked in, making rhythms irresistible regardless of genre. Finally, as with CD playback, the Esoteric has a very slight edge over the reference in dynamics. On gradual crescendos in particular, the K-01 builds in a more linear fashion. The opening movement of Handel’s *Water Music*, for instance, benefits with an enhanced drama the composer would no doubt have applauded.

As for USB, the K-01 and K-03 remain the best such DACs I have ever heard. When playing the infectious title track from Wilco’s latest, *The Whole Love*, a 96/24 download from HDtracks, the Esoteric delivers its trademark drive, detail, and clarity without edge. Jeff Tweedy’s voice sounds uncannily realistic. Even more difficult for USB, strings are sweet and aural fatigue, no matter how many repeat plays, is non-existent. Listening to this song through the K-01 and an appropriate USB cable is every bit the joyous experience it is meant to be. This is USB not only at its best, but sounding as good as any other digital source. That’s a milestone achievement.

A Remarkable Linestage

Whenever I switch from my Goldmund linestage to *any* linestage buried within a DAC, I expect the drop-off to be precipitous. This has been the pattern since day one. So I was surprised when I encountered a DAC-based linestage, Esoteric’s own D-07X, that performed quite respectably. But the K-01 is another matter entirely. Esoteric put great thought—and backed it up with top-quality circuitry—into this player’s linestage. The volume control is digital, which normally exacts a resolution toll at lower levels. However, in this case the control has a bit-depth of 32, allowing it operate at high attenuation without the usual compromises. Too, Esoteric blessed the K-01 with a fully balanced, fully buffered analog output stage. As a result, the K-01 comes closer—much closer—to my reference linestage than any DAC before it.

Take the Jimmy Cobb SACD. Both linestages deliver the same stellar dynamics, tight timing, and virtually identical midrange tonality. On the surface, the differences seem pretty minimal. But, of course, you do give up something by not spending \$25k on a separate component. The K-01’s bottom end is not as fully fleshed out as it could be, transients are ever so slightly dulled, and the upper reaches do not have quite enough extension to convey air, a large soundstage, or details like the shimmer of a cymbal. You could live with this linestage, and it soundly trounces every other such unit I have heard, but personally I would not want to sacrifice even a smidgen of what the K-01 does as a source.

Conclusion

\$19,500 isn’t chump change, but how often does such a sum purchase *three* reference-level components? The K-01 delivers benchmark performance as a CD player, an SACD player, and a DAC for both S/PDIF and USB sources—all packaged in a flawlessly operating, elegantly hewn chassis. Its linestage, too, is a standout among DAC-based units. However, I suspect those looking at twenty-grand sources already have a more than satisfactory linestage. What they likely do *not* have is a CD player that sounds this good, an SACD player that sounds this good, a DAC that sounds this good, and a way to play USB audio that sounds this good. If I could choose just one source component for my system, the Esoteric K-01 would be it. Maybe the distributor will let me hang onto it for a spell. **tas**