

CNET > Audio > Abyss AB-1266 headphones run \$5,495, but they're worth it

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by Steve Guttenberg [@AudiophileMan](#) / June 29, 2013 7:36 AM PDT

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The Abyss AB-1266

Abyss

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The Abyss AB-1266 Abyss

Elegantly designed, affordable products are marvels of our age, but then there are the extreme, defiantly outrageous ones designed to thrill. Take the new 640-horsepower **Dodge SRT Viper GTS**: this \$120,000 supercar looks like a venomous snake with wheels and can propel its owner to insanely fast speeds, but the **car** probably won't be of much practical use as a grocery hauler or picking up the kids from soccer practice. The **Abyss AB-1266** is the SRT Viper GTS of headphones. It's a no-holds-barred attempt to build the best-sounding headphone on the planet.

The mostly metal design is heavy, almost 1.5 pounds; that's twice the weight of most full-size audiophile headphones. The heft was a concern until I put it on my head, the weight is evenly distributed, and since the AB-1266's real lambskin earpads barely contact my ears there's no "clamping" pressure at all. I can wear my glasses without having the earpads pushing against the glasses' sidepieces, and I can also hear environmental sounds from all around me. I know it doesn't look like it could possibly be comfortable, but the AB-1266 is, for many hours at a time. That's a huge advantage. The biggest downside is the price; the AB-1266 retails for \$5,495!

Abyss' Joe Skubinski and his son Eric developed the AB-1266's **planar magnetic** drivers from the ground up over a period of nearly five years. The design process first involved the search for the perfect diaphragm material and then refining it, and then experimenting with magnet design and implementation. Skubinski would not reveal specifics about the proprietary driver material, but he gave a full run-down of the development journey that's too long to cover here. After he had working prototypes, he focused on refining manufacturing methods and quality control procedures, over the course of thousands of hours. He bought tooling to manufacture the AB-1266's parts. Building drivers is labor intensive; they're made in-house in the Abyss facility in East Aurora, NY, and Skubinski plans on bringing the machining of the headphone's metal parts in-house as well. Skubinski started out in high-end audio working as the Bower & Wilkins U.S. service department manager in the mid-1980s. In addition to Abyss he runs **JPS Labs**, a high-end cable manufacturing company.

What does the AB-1266 sound like? With good recordings you feel like you're in the room with the band; no other headphone can come close to producing that level of realism. It's nowhere as convincing as surround sound from speakers, but the sense of "being there" is far ahead of other headphones, and that combined with the fact that the AB-1266 ear pads barely touch your ears and head, so you never have that cut off, isolated feel common to all in-ear and full-size headphones.

Impedance is rated at 46 ohms, but the AB-1266 is a beast to drive, so I used my **Hifiman EF6** and **Red Wine Audio Corvina** headphone amps for all of my listening tests, with my **dCS Debussy** digital converter. The headphone comes with 8-foot-long detachable headphone cables, terminated with mini XLR plugs for each earcup, and at the other end of the cable there

are regular XLRs. You also get a 6.3mm plug for use with standard headphone amps.

The AB-1266's clarity is extreme, far better than my reference \$1,945 **Audeze LCD 3** headphones. When I compared the two while listening to S.M.V.'s "Thunder" CD, which features three master bassists, Stanley Clarke, Marcus Miller, and Victor Wooten, their fretwork mastery was more finely rendered over the AB-1266. There's no bloat or mud to the bass; it's nimble in ways that sound more like real bass instruments. The LCD 3 is a superb headphone, but it sounds more contained and constrained; the AB-1266 liberates the tunes. That was even more evident when I played Rosanne Cash's extraordinary "10 Song Demo" CD. The AB-1266 breaks a reality barrier more definitively than the LCD 3 can. Cash's vocals and acoustic guitar sounded uncannily realistic. The goal is always just that: blur the line between live and recorded sound.

Most contemporary recordings suffer from compressed soft-to-loud dynamics, but when you play a recording that's not squashed, like Howard Levy & Miroslav Tadic's "**The Old Country**," the AB-1266 reveals nuance of shadings and textures that no other headphone, and very few speakers, can reproduce. The Audeze LCD 3 headphones scale everything back, more than a little. The AB-1266's dynamic range capabilities radically advance the state of the art, the **\$5,200 Stax SR 009** headphone may be the equal of the AB-1266's transparency and sound staging, but the SR 009's dynamic kicks and bass oomph aren't remotely in the AB-1266's league.

The Abyss AB-1266 is the most expensive headphone I've ever tested, but it outruns the competition in every way I evaluate headphone sound. It's a true luxury product: it comes in a beautifully finished wood storage box, with an aluminum table stand, and a sumptuous, real leather carrying case. I hope Abyss brings out a more affordable model soon, but for now the Abyss AB-1266 is in a class of its own. It's not sold direct from the company, only through **Abyss dealers**.