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## **Introduction**

JPS Labs LLC [<http://www.jpslabs.com/>] is an American company that has been producing and marketing high quality audio products (mainly cables, powercords, interconnects and related accessories) since 1990. About 5 years ago, it set out to produce the world's best headphones. That's a very lofty goal for a company without any prior experience in making headphones. The result of its endeavor was unveiled recently when it launched the Abyss AB-1266 planar magnetic headphones. Unlike conventional dynamic headphones, the sound from planar magnetic headphones is produced by a thin membrane vibrating in a magnetic field. The other planar magnetic headphones in the market today are produced by HifiMan and Audez'e.

The high end headphones market is getting very crowded these days, with established brands like Sennheiser, Fostex, and Beyerdynamic and relative newcomers like HifiMan and Audez'e all producing top quality and highly regarded flagship models. The prices for newly launched flagship models have been increasing by leaps and bounds over the past few years. Even then, none of these established headphone manufacturers have priced any of their flagship products as high as the AB-1266.

So, naturally, when JPS Labs announced that the first product in their maiden foray into the headphones market would be priced at US\$5,495.00, there was a collective cry of disbelief amongst headphone enthusiasts. I came across many nasty remarks about the AB-1266 from people who had not even seen the item in real life, not to mention actually listening to it. At that price, the AB-1266 is the most expensive in production headphone in the world.

I am not related to JPS Labs in any way. I will try my best to give a fair and unbiased (albeit subjective) assessment of these controversial cans.

## **Build Quality & Features**

The AB-1266 comes with a wooden box, a high quality soft leather bag with shoulder strap, balanced cables, an adapter for 4 pin balanced output, an adapter for 1/4" unbalanced stereo plug and an aluminum headphones stand.



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*This is what you get for your US\$5,495.*

One of the most talked about aspects of the AB-1266 is its looks. Let's face it - it is unlikely to win any beauty contests. Some have likened it to a bear trap, while others have described it as downright ugly. I would just say that it has an industrial/ Gothic look. I judge headphones first and foremost by the sound quality that they produce, followed by how comfortable they are. It is a bonus if they look great but that is the least of my concerns.

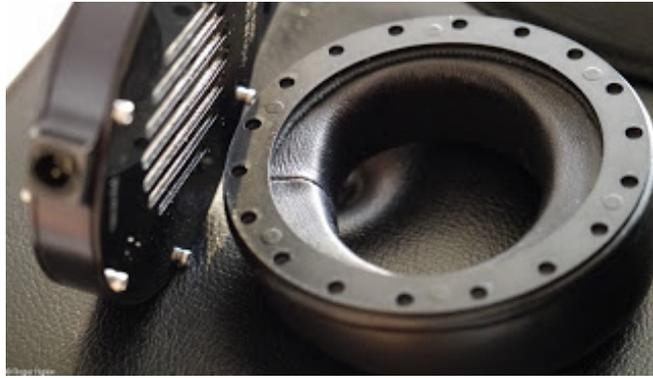


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*The screw that pivots the 2 halves of the head band.*

The AB-1266 chassis is made from black anodized aluminum. It's built like a tank and weighs like one too. Unlike the headbands on most headphones which have some spring action to ensure tight fit for the ear-pads around the ears, there is minimum spring action here. Instead, the headband consists of 2 parts joined in the middle by a pivot system which allows the distance and angle between the ear-cups to be adjusted to suit the user. In addition to that, it also has an innovative way of attaching the lambskin covered ear-pads, ie, by magnets. This allows the ear-pads to be easily removed and rotated to different positions to suit the contour of the user's face. Amazingly, these adjustments do work and after a little trial and error, I was able to find a perfect fit.



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*The holes at the base of the ear-cup aid precise orientation.*

When I first laid eyes on the AB-1266, I thought that there was no way that a metallic contraption like that would be comfortable to wear. Boy, was I wrong. It may take a bit more time to adjust compared with the other headphones, but once it is adjusted properly, it is pretty comfortable. There is a leather strap stretched across the bottom of the headband with heavy duty rubber cords which would rest on the user's head and distribute the weight. Most importantly, unlike the others which use spring action in their headbands, very little clamping pressure is exerted by the AB-1266's ear-pads. Although it is not as comfortable as the Sennheiser HD800 or the Fostex TH900 (few headphones are), I could still wear it continuously for hours without much discomfort.



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Since JPS Labs is essentially a cables manufacturer, it is not surprising that the stock cables that come with the Abyss seem to be of a much higher quality than the usual stock cables. In fact, it comes with 2 separate 3-pin balanced "Aluminoy" cables terminated at the amplifier end with Neutrik male XLR plugs. They are the best looking stock cables I've ever seen - in glossy black with gold letters printed on them. I find them much stiffer than all the other headphone cables I've come across so far.



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You can connect these directly to mono 3-pin balanced outputs or use the included adapters to connect them to either a 4-pin stereo balanced output or 1/4" unbalanced output on your amp.

My only gripe is that the cables can be quite unruly because of their stiffness and the fact that they are separate and not joined together. If you are not careful, you will have cables criss-crossing all over the place and you may knock

into them with the slightest of movements, thereby creating unwanted noise.

## The Setup



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*The contenders, clock-wise from 1 o'clock: LCD-2 (rev. 2), HE-6, HD700, HD-800, T1 and TH900.*

Since the AB-1266 aspires to be the World's Best Headphone, I thought it would be more meaningful to compare it to some of the best headphones currently available. I rounded up the following for a mini shoot-out:- Sennheiser HD800, Sennheiser HD700, HifiMan HE-6, Beyerdynamic T1, Audez'e LCD-2 (rev. 2) and Fostex TH900. Unfortunately I was not able to get my hands on an Audez'e LCD-3 in time for this review. If the opportunity arises in the future, I may include it and revise this review accordingly.

Although I had access to the Sennheiser Orpheus, Sony MDR-R10 and Stax SR009, I did not include them in this review because I wanted to compare the AB-1266 only to headphones that are currently in production which are not electrostatics.

I used my Mac Mini loaded with files of various resolutions and running Audirvana Plus as source. As for the DAC, I alternated between the excellent Lavry DA11 and my trusty Grace Design m903.

I wanted to use the m903 (which is an exceptional amp when paired with the HD800, TH900 and LCD-2) as the amp as well. However, when I first listened to the AB-1266 through the m903, I felt underwhelmed. It sounded pleasant enough but I was sure that it should have sounded much better. It quickly occurred to me that the m903



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did not have enough juice to drive these cans properly.

I began to search for an amp that would do the trick. After trying out different options, I finally found an amp that had great synergy with the AB-1266 - a Japanese made Custom Version Otomatsu BDR-HPA02 with both balanced and unbalanced outputs. This amp is very plain looking. It is basically an aluminum box with a power button, headphone outputs and a volume control knob on the front panel. I suppose that actually compliments the AB-1266's own austere looks very well.

I left the AB-1266 plugged in and streamed Spotify through it for about 50 hours before settling down for some serious listening.

My playlist is too long to enumerate but included:

- *Spain (I Can Recall)* by Al Jarreau;
- *Graceland* by Paul Simon;
- *This Night* by Billy Joel;
- *If I Were A Boy* by Beyonce;
- *The Prayer* by Andrea Bocelli & Celine Dion;
- *L.A. By Bike* by Lee Ritenour;
- *Symphonie Fantastique Op. 14 IV* from the LSO Live Label Sampler;
- *Mountance Dance* by Dave Grusin;
- *I.G.Y.* by Donald Fagen;
- *Feels So Good* by Chuck Mangione;
- *Mozart's 35th Symphony in D Major, K. 385: I Allegro con spirito* by the Berliner Philharmonic under the baton of Herbert von Karajan;
- Chopin's Nocturne Op. 55 No. 2 in E flat major by Lang Lang;
- *Rock You Gently* by Jennifer Warnes;
- *Love The Way You Lie* by Eminem feat. Rihanna;
- *Dynamite* by Taio Cruz; and
- *Hotel California (live)* by The Eagles.



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## **The Sound**

The first thing that jumped out at me when the music started was THE BASS. Boy, these cans really had gorgeous bass! I don't mean loud boomy exaggerated superfluous bass. The bass sounded tight, controlled and natural. As I was the bassist in my own rock band back in the day, I am familiar with how the electric bass and drums should sound. My drummer and I formed the backbone of the rhythm section and we often practiced together for hours just to tighten the rhythm. When you have a perfectly synced rhythm section, the sound of the kick drum would often "merge" with that of the bass guitar giving the impression that the kick drum is producing the notes. With less than ideal bass-heavy headphones, the bass notes from the bass guitar would often be so exaggerated that they don't "merge" with the kick drum anymore and they would stick out like a sore thumb. Listening to *This Night* by Billy Joel brought back sweet memories of my band days (sans the 3 screaming fans that we had). The bass was absolutely sublime.

Having said that, I would not describe the AB-1266 as dark, like the HD650. The highs are very detailed, crystalline and nicely extended, whilst the mids are grainless, lush and full bodied. Overall, I would describe its sound signature as balanced, transparent, natural and musical. I also noticed a very wide and deep sound stage. Imaging was excellent too. On many of the tracks (including Paul Simon's *Graceland*), I felt like I was sitting in the front row with the band in front of me on a huge stage. The sound was as "out of the head" as it could get without binaural recordings (*which would be the subject of another review*).

Next, I was also very impressed by its speed. With a track like Al Jarreau's *Spain (I Can Recall)*, it is no mean task to relay the sense of urgency while at the same time keeping every note precise and distinct from the rest. I had never enjoyed this track more with any other headphones.

## **Compared with HD700**

The HD700 is touted by many as the perfect compromise between the somewhat bright HD800 and the dark HD650. I tend to agree with this observation, having all 3 headphones in my collection. Whilst I enjoy the crystal clear and neutral presentation of the HD800, I do wish from time to time that it has better bass. Similarly, I would prefer more clarity from the HD650.



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Compared to the AB-1266, the HD700 had a much smaller sound stage. The vocals were more forward and less refined and its imaging was inferior to that of the AB-1212. The bass of the HD700 which I was impressed with previously, paled by comparison. The HD700 sound also lacked body and felt very 2 dimensional compared with the Abyss sound.

### **Compared with T1**



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This German flagship was one of my favourites. I remembered it as having one of the most balanced sound around. Of course it also looked gorgeous.

I was, therefore, devastated when I compared it with the AB-1266 and found that the new kid on the block was far superior in every aspect - lows, mids, highs, sound stage, imaging, resolution, body...you get the drift. Whilst most of the differences were subtle, the differences in the bass response and sound stage were quite staggering.

The vocals on the AB-1266 sounded much more refined and less forward. The treble on the Abyss was more controlled and natural sounding.

## Compared with LCD-2 (rev. 2)



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These American headphones are highly regarded and critically acclaimed. They also have a timeless design. I loved the bass on the LCD-2, which I felt was tight and punchy.

Alas, the Abyss still beat it in the bass department. The LCD-2's mids were a tad warmer. The difference was subtle though.

By comparison, the LCD-2's overall sound seemed a little colored. It also had a smaller sound stage. At the end of the day, save for the bass response, the difference between these 2 headphones were not that drastic although I definitely preferred the Abyss sound.

## Compared with HE-6



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This flagship by Dr Fang is one of the most difficult to drive, but with proper amp matching, it would reward the listener with astounding results.

I started off the comparison by listening to the HE-6 first. It was as expected - tons of details, great bass, mids and highs and very natural tones.

However, once I switched over to the Abyss, I immediately noticed a fuller and more refined sound. As with the other comparisons, the HE-6's bass (nice though it was) just couldn't compete with the AB-1266's. Again, the sound stage and imaging on the AB-1266 was noticeably better too.

### **Compared with HD800**



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These futuristic looking German masterpieces are widely regarded as THE BEST dynamic headphones in the world. The HD800 has all the attributes of a top-of-the-line product. They are hands down the most comfortable headphones that I have ever used. The HD800's frequency response is as flat as it can get. Some have complained that it is too bright and causes fatigue after a short period of listening, although I never had that problem.

The difference in the bass response between the HD800 and the AB-1266 was huge. Switching from the Abyss to the HD800, I had the sense that someone had muted the bass. I knew this couldn't have been true because I had enjoyed listening to the HD800 for months and never had an issue with its bass response before. However, relative to the AB-1266, the bass was practically non-existent on the HD800.

The HD800 is very revealing and neutral. Whilst these are cherished qualities for studio monitors, they do not make the music listening experience too enjoyable. This was most obvious when I compared it to the Abyss. The HD800 sounded harsh, metallic and overly bright by comparison. The vocals also seemed more grainy and too forward. I was astounded by this revelation.

I was also surprised that the Abyss had deeper and wider sound stage than the HD800 (which is generally regarded as the King of sound stage)! I couldn't believe it and took a lot of time to confirm that it was not my imagination. I would probably still prefer the HD800 for critical monitoring purposes when I want to hear the smallest flaws in a recording, but for listening to music in general, I'll definitely go for the Abyss.

### **Compared with TH900**

This is by far the most beautiful pair of headphones I have ever come across. The ear-cups are made from Japanese Cherry Birch, hand finished in Urushi lacquer by experienced Japanese artisans. It oozes luxury. Placing it next to the AB-1266 is like staging *Beauty and the Beast*.



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The TH900 had the best bass response amongst all the flagship models in this roundup. It is the only pair of headphones in this group with closed backed design. However, unlike typical closed backed headphones, I found these to have a very open and wide sound stage. I found the mids full and refined. It was my last hope (think *Luke Skywalker* in Star Wars Ep. IV) to fend off the Abyss.

I was not too disappointed. The sound signature of the Fostex was very similar to that of the Abyss. In fact, it took me the longest time to compare these two to note the differences. However, as good as the TH900 was in the bass department, the AB-1266 was even better. The bass from the latter was notably deeper, punchier and generally more natural sounding. The difference was subtle but unmistakable. Again, I found the Abyss to have a tad better imaging and sound stage too.

In the end, I still preferred the AB-1266's sound over that of the TH900. The latter just lacked the refinement, transparency and 3D effect of the Abyss.

### **Final Thoughts**

If you can get over the unorthodox looks of the Abyss AB-1266, you will discover a pair of headphones that is capable of producing music so natural and euphonic that few others can match. No other headphones in this shoot-out could outperform it in the bass, refinement, sound stage and imaging departments.

So, is the Abyss AB-1266 the best headphone in the world? I dare not make such a bold proclamation because of the number of variables involved. For example, I have read that the HD800 would sound even better if one were to change its cable. Using different amps for the headphones would also produce different and perhaps better results. In highly resolving systems, any change of components in the system is bound to cause a noticeable difference in the sound produced.

What I am prepared to say is this: *using my setup and within its limitations*, in my opinion, the AB-1266 sounded the best amongst all the other top-notched headphones I compared it to. It was the most natural sounding, especially for vocals, strings and percussion. Its sound staging was holographic. Overall, I would say that it was the most musical and enjoyable of all.

Is it worth the eyes-watering, divorce inducing asking price? That is something for you to decide. If your philosophy is to always buy the best and forget the rest, get one of these bad boys and you can forget the rest - well, at least until the next improved version is launched anyway.

I wish to make it clear that all the other headphones featured here are excellent headphones in their own right. They represent the culmination of R&D and improvements over the years and the state-of-the-art in headphone technologies. Without doubt, you should be able to find one that suits your musical taste amongst these flagships, and be very happy with it.

The shoot-out proved to me that what I thought was the best sonic attributes of a particular model could still be improved upon. Some of the differences in the shoot-out were subtle while others were like night and day. That is quite an achievement by JPS Labs, especially on their first outing.

If you are perfectly happy with whatever setup you have now, do yourself a favor - just enjoy the bliss and DON'T, I repeat, DON'T audition the Abyss AB-1266, unless you are prepared to buy it. Otherwise, heartbreak will surely ensue.

On the other hand, if you can afford the price and you are looking to upgrade your head-fi system (and your marriage has run its course anyway), I highly recommend that you put aside any prejudice that you may have based on its looks and audition the Abyss AB-1266 to see for yourself whether it's your cup of tea or not.

In the meantime, I've found a new reference.

RN



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Posted 25th July 2013 by [Roger Ngaw](#)

3 View comments



**Litho** 6 October 2013 21:43

No idea what you were smoking, but I reckon is some sort of reality distorting "expensive = better" drug.

I recently had the opportunity to try these biker build-off monstrosities at a meet in HK with a bunch of amps (Cavalli Liquid Gold, Alo Studio Six and half a dozen Woo Audio offerings being amongst them). They're good. Very good, in fact, especially with the Liquid Gold. But not really all that much better than a LCD 2, and the most I'd pay for these would be LCD 2 + aftermarket cable money. A LCD3 + Alo Six combo beats hands down this in terms of pure musicality. My champion pairing from the meet was still the Fostex TH-900 + HeadAmp GS-X MK2, which nothing could beat in my ears. We didn't have a Stax SR009 at the meet, but we did have a SR007 II and Woo Audio WES, and that imho beat this Abyss + Liquid Gold combo as well, easily. Seeing as an Abyss + Liquid Gold set costs about the same (maybe slightly more) than a SR009 + upspecced WA WES, I find the former criminally overpriced.

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**Eric Chan** 6 March 2014 06:21

Hi there, can you tell me more about your thoughts of Liquid Gold?



**audioromy** 20 November 2013 18:46

I must be smoking the same thing. Only I also happen to have an equally expensive stat rig (SR-007 + BHSE and SR-009 + Liquid Lightning 2) and find the Abyss + Liquid Gold preferable in several respects. First off the bass response absolutely smokes any e-stat I've heard, including the Sennheiser Orpheus which is THE expensive headphone par excellence. Also the overall balance of its frequency response is preferable to my ears compared to the SR-009 which I find a bit too fatiguing in the treble over time and the SR-007 which I alternatively find too polite and weak-kneed in the bass. It's all a matter of taste, of course. No single headphone is perfect, and the Stax beat the Abyss in terms of treble and midrange refinement. They sound smoother, but subsequently they have a more ethereal and (to my ears) a less realistic sound. They sound too idealized. Some will prefer this. I prefer the Abyss which sounds the closest to a good two-way speaker system than any other headphone I've heard prior.

The TH900 on the other hand is a fun headphone, but it too was flawed to my ears in several respects, enough to make me sell it after a few months. Its bass response is exceptionally clean which makes it sound less bassy subjectively than the measurements would suggest, but it still has a very punchy---but still well controlled---sound. It's very organic in timbre thanks to those biocellulose drivers, and it has a nice cohesive sense of spatial definition. The mids however are a bit sucked out in spots, a subtle but noticeable enough issue for me, and while the treble is less offensive than the Denons (which Fostex also made), I still find it to be a little irritating after a while.

Is the Abyss "worth it?" That's up to the listener, obviously. Some may find the gains don't justify the price, and I can certainly respect that, but for me no other headphone has such a well balanced FR with that level of detail, speed, and precession. I'd definitely take an Abyss rig over a similarly priced Stax rig any day.

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