The Audio Beat

VTL S-400 Series II Reference Stereo Amplifier

by Roy Gregory, May 6, 2016
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When Marc Mickelson reviewed VTL's flagship Siegfried Series II monoblocks, I think it's fair to say that they pretty much bowled him over, ultimately resulting in their receiving one of *The Audio Beat*'s scarce and carefully selected Product of the Year awards -- all the more impressive given that his review appeared in March, allowing a full nine months worth of contenders to trail their attractions before the award came due. Mind you, that astonishing musical capability comes at a pretty hefty price: your two large chassis delivering 650 watts will set you back $65,000, a figure as wince-inducing as physically attempting to move the beasts. There's no escaping that the Siegfried IIs are as unattainable as they are unashamedly unapologetic in their pursuit of excellence at all costs.

But how many of us really *need* 650 watts when in most cases 300 would do? And how many of us wouldn't find it easier to house a single chassis -- and to find $33,500 instead of $65,000? Which leads me almost inevitably to the S-400 Series II, an amp that looks for all the world like a single Siegfried II in the flesh, half of a pair of Siegfried IIs on paper. It comes as no surprise to me that VTL designer Luke Manley suggests that the two amps, although they obviously have a lot in common, also have quite distinct and different characters. I find the S-400 II alone fascinating enough, partly because of my prior experience with the original model, but also because of my own recent review history, a list that includes VTL's MB-185 and MB-450 (both in Series III guise, which is particularly significant as we shall see, and less obviously Naim's NAP S1 Statement amplifiers.

In some respects, the S-400 II is the Cinderella amplifier in VTL's line, a product of considerable charms that's often unfairly overlooked. It's understandable that the Siegfried IIs

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should garner covetous glances, but the product that really overshadows the S-400 II is the MB-450 III. Not only is it more powerful than the S-400 II, delivering 425Wpc as compared to the stereo amp's 300, but it's significantly more affordable too, as well as having more output tubes and monoblock casework to boot. Finally -- and just to put the tin lid on it -- the '450s, once elevated to Series III status, sounded better than the original S-400, which made the instigation of the Series II modifications to the big stereo amplifier long overdue.

All of this talk of series upgrades is apt to get confusing, so let's start by establishing exactly what they denote and why they're important. Essentially, the Series III upgrades to the MB-450 (and subsequently, the MB-185) involved moving from a balanced-input circuit driving a single-ended phase splitter and output stage to a fully balanced, differential circuit with zero global feedback, a shorter, balanced local feedback loop and variable damping factor. The effect was to make the amps sound quicker, more agile and sweeter, as well as creating the impression that they were more powerful, a function of lower residual noise and improved dynamic range. The output impedance of the output stage was decreased, allowing it to better drive a redesigned, fully balanced output transformer, which, combined with more sophisticated interleaving of the windings, delivered greater dynamic range and bandwidth. Throw in substantial revoicing of the amplifier through the use of premium Mundorf silver-foil caps in the signal path and film-type bypass caps in the power supply, and you had what amounted to a whole new pair of amps -- so no great surprise that they showed the original S-400 a trick or three. The MB-450 III and MB-185 III were followed into production by the Siegfried Series II, then the S-200 and finally the S-400 Series II, a time lag reflecting the added complexity of implementing a fully balanced topology in a stereo amp, especially the grounding arrangements.

In fact, that's now the third -- and this time, decidedly brief -- description of these evolutionary steps. Marc covered them first in his Siegfried review, and I wrote about them again in the MB-450 III/MB-185 III review, so there's plenty of archived material available on the subject. Essentially, the S-400's elevation to Series II status involves its own specific implementation of the same technology and thinking found in these other amps, resulting in the same user-friendly, unconditionally stable platform and the same range of choices (damping factor and output tubes) that allow the owner to tailor the amplifier more precisely to his or her own system and musical tastes. Read those earlier reviews and you'll also notice that not only do these amps offer a choice between 6550 and KT88 output tubes, but that Marc preferred the American bottles whereas I tend toward their Anglo equivalents -- perhaps not surprising under the circumstances. In fact, the choice of output tubes is both highly personal (designer Luke Manley favors the 6550, while wife and chief listener, Bea, leans to the KT88) and significant. It will depend on your system, your choice of speaker and your own personal sonic tastes -- but it *will* matter. Make sure that if you are using or auditioning any of these amplifiers you examine the musical impact of

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alternate output tubes. There's no right or wrong here, but I'd be astonished if you didn't have a strong preference one way or the other.

But what of the NAP S1 Statement, Naim's assault on the solid-state state of the art? How does that fit in? Although on the face of it there would seem to be little or nothing in common between the resolutely silicon-driven Naims and the equivalent vacuum-packed Siegfried II monoblocks, output devices aside, they share considerable topological DNA. Both employ fully balanced circuitry, while the physical arrangement of the amplifiers follows a common, Bauhaus theme, their vertical disposition placing (mechanically and electrically) noisy transformers and AC circuitry at the bottom and sensitive audio circuits at the top. In the middle? That's reserved for the extensive regulation that feeds each and every stage in both amplifiers. Yep -- both amps put out over half a kW of fully regulated power, to considerable musical effect.

The good news is that despite its single chassis, the S-400 II is cut from the self-same cloth, its "mere" 300Wpc output also being fully regulated. That vertical architecture also contributes more than a set of clean, attractive casework and a small footprint. By placing the mechanically noisiest components (transformers and reservoir caps) at the bottom of the tower, they are provided with a direct route to mechanical ground. Established high-end companies in Europe and the US are still only beginning to appreciate the benefits that can come with improved mechanical behavior and energy paths within electronics. Yet it's an approach that has delivered remarkable results in Japan, the most obvious case in point being the astonishing 47 Lab products. Whether the reasoning is aesthetic, practical or mechanical, it's no accident that the Naim Statements, VTL's Reference amplifiers and other examples such as Gryphon's Colosseum and the late, lamented (at least in this house) Mark Levinson No.33H amplifiers have all been so conspicuously, musically successful.

Having said that, simply stacking all of the component parts into a tower is no guarantee of success. I previously reviewed the S-400 in its original guise, and whilst there was much to admire about the amp, ultimately I felt that it benefited from the slightly clipped and more explicit rhythmic urgency of the TL-6.5 line stage rather than the expansive vistas and low-frequency extension of the flagship TL-7.5. It was almost as if the quicker sound of the '6.5 was giving the '400 just the necessary boot in the backside it needed to keep things moving. The loser in the mix was the incredible transparency, authority and soundstaging I'd heard from the flagship combination. Here was an amp that I could appreciate and was certainly rewarding, but it wasn't an amp that I loved, a fact underlined as already mentioned, by the arrival of the impressively engaging and demonstrative MB-450 IIIs, amps that had precisely the expressive freedom that I'd found wanting in that original '400 -- and at a lower price, too.

Any way you look at it, an S-400 II venturing through my door was facing a pretty stern test. But as I was to discover, even with the odds stacked against it, the latest version of VTL's largest stereo amp remains astonishingly unperturbed, almost daring you to ignore its ability and considerable virtues. Make no mistake, rather like a muscle-bound youngster who grows into his own strength, the Series II is recognizably the same beast as the original, but with poise and grace, agility and sure-footed authority that elevate it to quite another level, a Carlos Acosta to the original's Manu Tuilagi.

Faced with a single chassis that weighs 250 pounds and puts out 300Wpc, human nature dictates that the first question one asks is, *Does it do big?* In fact, a more relevant concern is, *Does it do small?* But the most important question of all is, *Can it do both?*

Recently, we were lucky enough to enjoy Lisa Batiashvili performing the Shostakovich Violin Concerto No.1, a piece that combines the largest of orchestras (at least for a concerto) with the smallest of solo instruments. The (in)famous Passacaglia was played with such emotional intensity that Batiashvili's perfectly coiffed bob was reduced by the end to a late-'60s hippie shag, which, combined with the straight transition into the final movement, meant it was quite a while before we saw her face again.

It's difficult for any recording, let alone any system, to match such concentrated intensity, yet Batiashvili's 2011 recording *Echoes of Time*, Esa-Pekka Salonen and Symphonieorchester Des Bayerischen Rundfunks [Deutsche Grammophon Gesellschaft B0015203-02], through the VTL S-400 II, made for remarkable results. The amp captured both the scale and breadth of the dramatic opening *Andante* passages that play across the whole orchestra to create the bleak sense of foreboding that heralds the plaintive beauty of the violin opening. The soloist is perfectly placed and scaled, the

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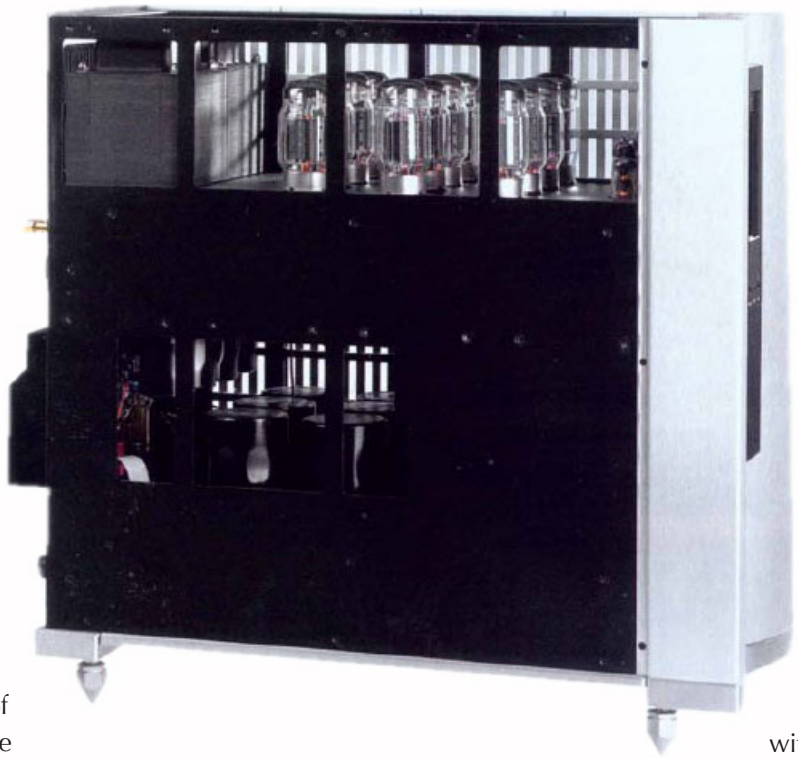
contrast of fragile violin against the massive, latent power of the orchestra perfectly captured. As the piece develops and the violin steps ever more to the center of proceedings, the orchestra dropping away, that fragility is key to maintaining the delicate tension in the piece, a tension that relies utterly on the precision, length and placement of notes and phrases. As Batiashvili enters during the extended solo section, I repeatedly catch myself holding my breath as the fiddle skitters and teeters into the opening of the fourth movement, yet the consistency of the acoustic space, maintained even around the quietest solo passages, makes the dramatic percussion-led re-entry of the orchestra the most natural thing in the world. It's an impressive performance on every level, not least because of the S-400 II's ability to transit so effortlessly and seamlessly from the smallest of small to the largest of large.



Another take on the tension between big and small can be experienced with Basie's *Farmers Market Barbecue* [Analogue Productions CAPJ 023], where the big-band dynamics and brass tuttis threaten to swamp the softer playing of the rhythm section. That the S-400 II preserves the strike and stab of the Count's piano is not so surprising; that it preserves his immaculate phrasing and rhythmic accents is impressive indeed. But more impressive still was the way that even with the brass section going full chat, the all-important bass lines were still clean and clear, the subtle textures of the rhythm guitar adding their fill and gentle push to the proceedings.

So, where so many amplifiers make a meal of dynamic transitions, from failing to bridge the gap to giving it the full, *Hey, look at me!* treatment, the S-400 II allowed the music to jump from small to big without your hearing or noticing *the amplifier* doing anything. And it's equally adept when it comes to maintaining the dynamic independence of loud and quiet instruments playing simultaneously. This is a good start: simple tests that so many big amps fail miserably and that rule them out of serious contention, at least as far as I'm concerned. But more than that, the sheer poise and unfettered dynamic expression that imbue Batiashvili's playing with such power offer more than a suggestion as to where this amp's true (and considerable) strengths lie.

People often talk about Jacqueline Du Pré's special affinity for Elgar's Cello Concerto, but it's easy to overlook Barbirolli's contribution to the legendary EMI recording [EMI ASD 655]. Witness Du Pré's notably less successful outing with husband Daniel Barenboim [CBS 76529]. In stark contrast, Barbirolli triumphs time and again with Elgar's quintessentially English music, his total mastery of tempo and dynamic graduation allowing him to reveal the deeply emotional core of the works without wallowing in cliché or sentimentality. His reading of the emotionally exuberant 1st Symphony is the perfect case in point (Sir John Barbirolli, *The Great EMI Recordings* [EMI 50999 4 57767 2 4], an absolute bargain ten-disc box packed with brilliant performances), but it depends completely on the system's ability to track Barbirolli's temporal exactitude and emotional grasp. That's no easy task. What is easy is to dismiss this 1962 recording and performance with the Philharmonia as a smudged and confused sprawl, except that it dates from three short months after and from the same venue (Kingsway Hall) and engineering team (Olof and Davidson) as the sessions that produced the fabulous *Barbirolli Conducts English String Music* [EMI ASD 521].

Playing this LP through the S-400 II, fed from the TL-7.5 III line stage, left no doubt that the same chemistry was at work on both recordings; it's just that the larger scale and orchestral sweep of the 1st Symphony increases the challenge confronting the system -- a challenge that all too

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many systems (and amplifiers in particular) fail. Play either the Du Pré cello concerto or any of the *English String Music* discs and the thing that should strike you immediately is the dramatic tension that's captured in the performances. Now turn to the 1st Symphony, and with the S-400 II doing the driving, you find exactly the same quality. Whereas the muted opening bars can sound distant and indistinct, the VTL amp invests them with a brooding expectancy. The instruments are a solid, stable presence in the soundstage, the distinct textures of the double bass and timps perfectly separating their parts.

As the piece develops, what many systems suggest as an emerging pizzicato bass is clearly revealed as short, sawn, bowed notes pacing and underpinning the gentle phrases of the other strings. And when the music suddenly ramps and swells in level and intensity, those sequential dynamic steps were as clearly defined as a staircase. But what made this portrayal so dramatic (and dramatically different to the norm) was the sense of pace and studied control. Where so often it can sound sat on or turgid, the S-400 II allowed the music its own sense of pace and progress, investing it with a spring to the playing and the music's step that underpins the stately majesty with an energy and vitality that hint at the emotional power bubbling beneath the calm of the surface, energy that is of course set to explode in the second and fourth movements, emotion that slowly burgeons, set to flow free

Not exactly a comparison

It's tempting to call the VTL S-400 Reference Series II *the stereo Siegfried*, given the nearly identical physical stature and similar operation and internal layout as VTL's flagship amplifier. And that's sort of the place the S-400 II takes in VTL's amplifier lineup: between the Siegfried II and MB-450 III monoblocks, as the stereo bridge in power output on one end and in topology on the other. However, its 300Wpc are more monoblock than stereo-amp territory, as is its $33,500 price, making it more of an alternative for those who can accommodate only one stereo chassis -- and a very large one at that -- instead of two monoblocks.

I reviewed the Siegfried IIs two years ago and had them in my system until a few months before CES 2016, and a few more months before a single S-400 II showed up. In between the amps' time in my system, I used different speakers, different sources and different cables, so while a head-to-head comparison of VTL's nearly identical twins seemed like a natural, it just wasn't possible. So what I offer here is instead a brief overview of the stereo amp from someone very familiar -- and smitten -- with the monoblocks.

None of the VTL amps I've heard in my system has been even remotely short on power, but what's most remarkable and telling about them is that while they all have incredible drive and grip, the ability to direct the speakers to do their bidding, they are never overbearing, as though their greatest sonic trick is sounding like the powerful monsters their specifications suggest they are. The S-400 II can rattle the walls for sure, but it also sounds positively demure with mono jazz and breathy female vocals, imparting a sense of intimacy that belied the amp's sheer output power. There was a suppleness to the sound along with a musical continuousness or flow that is squarely in the tradition of tubes, as is the amp's tonality, which is well saturated, conjuring colorful voices and deep instrumental hues. The amp scaled expertly, sounding absolutely huge with speakers (like the Wilson Alexias) that could bring it out, and close and cozy with commensurate recordings. While the Siegfried IIs may be more than twice as powerful as the S-400 II, I couldn't dynamically tax the stereo amp, either with large-scale orchestral music or the small shifts of acoustic guitar. It was equally adept at macro and micro.

I used a few different preamps with the S-400 II, and by far the best of them (and no surprise, I suppose) was VTL's own TL-7.5 III, which simply matched the amp's character strength for strength, including an overriding neutrality that's not always the domain of tubes. Audiophiles mix and match components by both nature and predilection, but so many makers' products simply sound best when used together. Count VTL among them.

I stand by the judgment I made in my Siegfried II review: even among all of the accomplished and expensive amps I've heard, the biggest VTL monoblocks are the amps I'd most like to own. Their wide-ranging performance and mono configuration are ideal for my tastes and system. However, the S-400 II is neck and neck with the Siegfried IIs in many ways -- at a little over half the price. Call it least expensive among near equals, a stereo amplifier that challenges the orthodoxy of monoblocks as the standard bearers for state-of-the-art sound. Like the Siegfried IIs before it, the S-400 II is as widely -- even universally -- appealing an amplifier as I've heard, and it will be difficult to see it go.

-Marc Mickelson

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from the third movement *Adagio* right through into the building climax of the finale.

It's all about a light-touch sense of control, the ability to track the music's demands without holding so tightly that the amp crushes the life from it. In this regard, the VTL's switchable damping factor is a crucial contributor. If in doubt, just increase the damping factor and listen to the sound shrink inside itself, losing body, shape and color, falling into a lockstep shuffle that has all the *joie de vivre* of a chain gang out for a stroll. By allowing the user to match the amp's damping factor more closely to the speaker's low-frequency characteristics (and interaction with the room), VTL gives control over the critical balance between dynamic response, image stability and musical definition that is so key to both our personal tastes and a system that successfully meets our goals.

Playing the Elgar LPs really brought home not just how natural and stable the '400 II's soundstage is, but the palpable sense of life, air, space and artistic tension within it, the way the layout of and relationship between the instruments in the orchestra drives and energizes the acoustic. One single example stands out in my mind, again drawn from the 1st Symphony. Amidst the dramatic brass-rich passage that swells beyond those measured, rising steps of the first movement, there's a single plucked note played by a pair of harps. Most amps throw it forward, projecting it incongruously into the space somewhere above the leader of the orchestra and the first violin. With the S-400 II, the instruments are locked firmly in place and space, behind the strings, yet still able to ring through the rest of the orchestra, delivering that bright accent the composer wanted without the disconcerting spatial dislocation that so often occurs.

Which I guess raises the significant but often overlooked issue of stability. So much of a really successful system rests on the ability to ignore or forget about the system itself and instead lose yourself in the music and performance, whether the performers are the Philharmonia, a solo female vocalist or a rock band. When Sir Edward's harps vault forward, it rips a gaping rent across that illusion, a rude reminder of reality intruding on the artistic illusion. The same is true of any instrument or voice that performs a similar gymnastics trick, irrespective of musical genre. But while such obvious, clumsy intrusions are far from rare, there are more insidious factors at work too, from images that constantly shiver or wander, to bottom ends that never really reach ground, leaving instruments and singers literally floating in space. But, just as the S-400 II anchors that harp in space, so it anchors every instrument in the orchestra. The result is a stereo perspective that is both natural and firmly grounded, an acoustic that has both volume and clearly defined boundaries. It establishes the listener's relationship to the performers in the most fundamental fashion, whether it is Sir John or Elvis Costello who happens to be on stage -- yet we are so used to systems failing in this regard that the first time you hear the S-400 II's unflustered calm, the unequivocal, rooted stability of its presentation, it will likely come as quite a shock.

The fact that the S-400 Series II regains its rightful place in the VTL hierarchy -- and in no uncertain terms -- rests in large part on this performance factor, something that is, on the face of it, prosaic to say the least. Yet, in the same way that the real importance of convincing stereo soundstaging lies in the fact that it means the performance's internal chemistry remains intact, absolute stability of that soundstage delivers the reference plane that guarantees the temporal and spatial relationship between the players. Excitable lead guitarists aside, most musicians are relatively static when they perform -- especially when they record -- and that is how they should be presented.

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Exceptions to that rule obviously exist, but the same spatial security that comes with absolute stability makes the impact of "progressions" or singers moving around the operatic stage all the more dramatic. Whether it's the spatial precision with which Ingvar Wixell's Scarpia is held against the dramatic orchestral phrases and separated from the hovering Sciarrone at the opening of Act 2 in the Colin Davis Tosca (Caballé, Carreras, Opera and Chorus ROH Covent Garden -- a Japanese 180-gram pressing [Phillips 6700 108]), or Carmen's entrance and the incipient menace in her measured advance on Don José in Act 1 of the Price/Corelli *Carmen* (Karajan, Vienna Philharmonic, Opera Chorus and Boys Choir [RCA Soria LDS 6164]), the placement and movement of the singers add significantly to the sense of staging and drama, literally adding an extra dimension to the music. The tenor drum processional that marks the steady entrance of the cortege in Purcell's *Music for the Funeral of Queen Mary* (Stephen Cleobury, Choir of Kings College, Cambridge, Academy Of Ancient Music [EMI 0946 3 44438 2]) makes no sense if you can't understand the clear progression of the instrument across, to and then down the knave of the chapel. Any system will give you an impression of the drum's changing nature and level, hinting at its approach, but few amplifiers in my experience can match the S-400 II's clarity and definition when it comes to both the precise location and movement of the drum within the acoustic space and the steadily changing balance of direct and reflected energy as the instrument comes closer. With the VTL, what starts as a distant, reverberant boom steadily evolves into first a beat and an echo and ultimately a series of individual strikes and rolls, the skin of the instrument and its body, each a separate but intimately related identity within the acoustic space. It might be "only" a drum, but this degree of harmonic and textural insight is telling, not just in making this atmospheric piece of music such a vivid listening experience, but in terms of what it tells us about the S-400 II's performance as a whole.

Just as the lack of additive information, noise or grain reveals the full extent of the acoustic and locational information within the recording, the lack of additive or subtractive harmonic information leaves the nature and character of instruments unmistakably intact. The treble voices of the King's College Choir are unmistakably those of boy choristers, the contrast with the soprano singing of the soloist Kate Royal both stark and beautiful. This is *neutrality* in the very best sense of the term, an amplifier that passes the signal, all of the signal, without addition, subtraction, fear or favor. The result is reproduction that is uncannily vital and lifelike, capturing both the energy and input of the performers and their performance. It's all about deft and beautifully judged control -- control that preserves the energy and relationships within the performance without holding too tightly or adding just that little bit of exaggeration or overshoot to pep things up a bit.

Few amps I've had at home possess the essential, unfettered honesty of the S-400 II, its natural sense of musical shape and character, its ability to breathe life and identity into each recording so that no two sound the same. If we think for a moment of amplifiers as tubes (no pun intended) through which the signal must pass, the length and bore of the pipe, the nature and consistence of its surface will all impact the signal that emerges, with implications for dynamic range, bandwidth and the integrity of the information. If the cross-section of the pipe limits bandwidth and pressure limits dynamic range, then turbulence will distort and jumble information.

It is in this last regard that the S-400 II is truly exceptional, the smooth, ordered and unimpeded flow of information re-creating remarkably lucid and affecting musical experiences. So, when I play the 1953 Heifetz recording of the Korngold Violin Concerto (Wallenstein/LAPO [RCA LM1782]), the filmic quality of the music has never been as apparent as it is with the S-400 II, the echoes of Korngold's

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Hollywood scores never more readily identified. Likewise the sardonic twist and pointed self-mockery that marks out Joe Jackson's biting lyrics on both *Look Sharp!* [Intervention Records IR-005] and *I'm The Man* [Intervention Records IR-004]. Common factors that link compositions and performances (those Elgar recordings again) are clearly stated, but so too are the distinctions.

There's a sense of perspective and proportion to music played through the S-400 II that makes it at once familiar and convincing. Yes, there are amps that will go louder and do so with greater bombast (VTL's own MB-450 III, for one) and there are amps (generally solid state) that arguably offer greater resolution. Then, of course, there are the Siegfried IIs. But what the S-400 II achieves is a near-perfect balance of dynamic, temporal and spatial virtues combined with a natural sense of unforced order and clarity that simply makes more sense of the information that's available, allowing the amp to capture the essence of the event, engaging the listener in the process. The Engstrom & Engstrom Lars II push-pull 300B amps come close, actually bettering the S-400 II for intimacy and textural detail -- but they offer a tenth of the output capabilities of the VTL amp and a consequently rather more limited range of speaker and system options. Sure, they give you a slightly greater sense of the inner structure and shape of an individual note or instrument, if -- and it's a big *if* -- you pair them with the perfect partner. The Berning Quadrature Zs are more transparent and quicker than the S-400 II, but they lack its driving ability and sense of physical presence and stability. Again, they demand a carefully selected partnering speaker to give of their best and are equally picky when it comes to preamps.

Which brings me to what is possibly the S-400 II's most remarkable achievement and laudable quality. Of all the amps that have come into my system over the years, the best of them, the ones that have forced me to reach deeply into my own pocket -- the Jadis JA-30s, the DNM PA1s, the Hovland Radia, the Berning Quadrature Z's -- have all come with serious limitations when it comes to partnering equipment, at least if you want to get the best out of them. Of the one's I would have kept if I had had the coin -- the Lars IIs, the Naim Statements -- neither could be considered universal, for entirely opposite reasons: as much as the Lars IIs benefit from an easy load, the Statements sound best when given something to get their teeth into.

But the S-400 II is that rarest of beasts, a genuinely capable all-rounder. With enough power, control and adaptability to drive all but the most outrageous speaker loads, the big VTL is agile and deft enough to work with far less demanding partners too. Focal's Sopra No.2 and the Coincident Pure Reference Extreme both proved willing partners, despite their easy loads and high efficiency; and this, it should be noted, without resorting to the triode setting on the amp (something which frankly and as usual in such cases only serves to draw a veil over proceedings; if this amp sounds better in triode mode, then you have problems elsewhere in the system). This isn't just one of the best and most enjoyable amps I've ever used, it's also the most versatile, meaning not only that it will work in an astonishingly wide range of system contexts, but that it will embrace system upgrades and changes in circumstances with equal aplomb -- and when it comes to hidden value, that's not to be underestimated.

Finally, the good news for owners of original S-400s is that their amps can be upgraded (although *rebuilt* might be a more accurate description of the process) to full Series II status. The cost of $12,000 reflects the extent and complexity of the exercise, but believe me it'll be well worth it.

What we have here is an amp that is at once outstandingly confident, musically coherent and understated, an amp that exposes just how incomplete and/or exaggerated so much high-end hi-fi actually is. It is absolutely stable (electrically *and* sonically) and impressively solid, yet has that all-important ability to scale its presentation to match the recording. With a natural warmth, neutrality and wide bandwidth, it goes deep and high, delivering crushing bass as required as well as air and delicacy that are beautifully integrated into the musical whole, rather than obvious or attention-grabbing. In fact, the S-400 II's greatest strength is also one of its weaknesses: its reluctance to draw attention to itself and its contribution. Yes, there are amps that can offer slightly more intimacy or immediacy, but none of them come close to matching the S-400 II's scale, headroom and sense of musical substance, while the big VTL's surefooted agility and poise snap at the heals of those smaller critters. This latest incarnation of the S-400 might sit you in row J rather than row F, delivering a greater sense of the whole

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at some expense to the individual, but that's a price well worth paying when you consider what else it brings to the party.

If James Joyce were alive today and wandered into my audio store, this is the amp I'd play him, its utterly unimpeded, deeply expressive delivery nothing short of a musical stream of consciousness: watts, big watts, small watts, as-many-as-you-need watts, whenever-you-want-them-watts, with the authority to deliver that final, definitive full stop. Ultimately, all choices when it comes to audio equipment are personal, and part of the reason the S-400 II has left such a deep impression on me is that it dovetails so precisely with my musical demands. But then its very adaptability makes it that much more likely to dovetail with yours. This might not be VTL's flagship amplifier, but its perfectly balanced blend of virtues versus price means that for a great many listeners and a great many systems it might just be the best amp VTL makes.

Where does the S-400 II sit in the Gregory amp-iverse? More tractable than and with an absolute authority that eludes the Quadrature Z, it is nearly as intimate as the Lars II, as well as more neutral. It's considerably cheaper than the Statements. Top five? Top two! And if push comes to shove, top one.

Price: $33,500.
Warranty: Five years parts and labor.

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Associated Equipment

Analog: VPI Classic 4 with SDS and VPI JMW 12.7 and Tri-Planar Mk VII tonearms; Kuzma Stabi M turntable with 4Point tonearm; Allnic Puritas and Puritas Mono, Clearaudio Goldfinger Statement, Fuuga, Kuzma CAR-50, Lyra Etna, Dorian, and Dorian Mono cartridges; Stillpoints Ultra LP Isolator record weight; Connoisseur 4.2 PLE and Tom Evans Audio Designs Master Groove phono stages.

Digital: Audio Research Reference CD9 CD player, Wadia S7i and 861 GNSC CD players, CEC TL-3N CD transport, Neodio Origine CD player, Naim UnitiServe music server.

Preamps: Audio Research Reference 5 SE and Reference 10, Connoisseur 4.2 LE, Tom Evans Audio Designs The Vibe, VTL TL7.5 Series III Reference.

Power amps: Berning Quadrature Z monoblocks, one or two Audio Research Reference 150 SE stereo amplifiers.

Speakers: Wilson Audio Sasha W/P Series 2 with two WATCH Dog subwoofers, Coincident Pure Reference Extreme, Vienna Acoustics Liszt, Ubiq Audio Model One and Focal Sopra No.2.

Cables: Complete looms of Nordost Odin or Valhalla 2, Crystal Cable Dreamline Plus or Fono Acustica Virtuoso from AC socket to speaker terminals. Power distribution was via Quantum QB8s or Crystal Cable Power Strip Diamonds, with a mix of Quantum Qx2 and Qx4 power purifiers and Qv2 AC harmonizers.

Supports: Harmonic Resolution Systems RXR, Hutter Racktime or Quadraspire SVT Bamboo racks. These are used with Nordost SortKone or HRS Nimbus equipment couplers and damping plates throughout. Cables are elevated on HECC Panda Feet.

Acoustic treatment: As well as the broadband absorption placed behind the listening seat, I employ a combination of RPG Skyline and LeadingEdge D Panel and Flat Panel microperforated acoustic devices.

Accessories: Essential accessories include the SmarTractor protractor, a USB microscope and Aesthetix cartridge demagnetizer, a precision spirit level and laser, a really long tape measure and plenty of masking tape. I also make extensive use of the Furutech anti-static and demagnetizing devices and the VPI Typhoon record-cleaning machine. The Dr. Feikert PlatterSpeed app has to be the best ever case of digital aiding analog.