

SACD (Multi) layer sound quality was obvious, SACD sounding smoother and more liquid in delivery with deeper silences between notes.

The CD layer came across as a tad stark and barren in comparison with what I term a "tin can" hardness to it, that I've especially noticed from the cheap 16bit ADCs being used in budget turntables nowadays. Most surprising however was the sheer power and yet timbrally rich nature of bass lines, kick drum at the start of 'Isn't it a Little Late' having a strong and convincing thwack, unlike the usual simulacrum I'm used to. This made SACD more than a little impressive – and right up with modern hi-res PCM or even a tad more life-like.

The impressive sense of scale this player has with SACD in particular is likely due to its quality mains supply that uses an R Core transformer. It came over wonderfully with Arcadi Volodos playing Schubert's 'Sonata in E Major'. Intentional keyboard silences were eerie, from which short stabs at the keyboard jumped out vividly. Add in the act that his Steinway piano came over as thunderously large yet supple and subtle at the same time and this player made a stunning job of capturing the grandeur of his performance. Switching to CD it all falls back a bit to what we know, the MCD350 giving a good, solid sound with strong low frequencies.

Spinning high dynamic range uncompressed CDs made obvious the powerful bass delivered by this player. The solo bass guitar line in Josefine Cronholm's 'In Your Wild Garden' had a strong presence and a dry, tight quality to it. Playing The Beatles 'Love Me Do' (1963) from a specialist Japanese compilation SACD the MCD350 gave a clean open soundstage and quality so good the recording could have been made yesterday; another listener remarked that Sony had the rights to Beatles music and the source could have been the analogue master tape. The McIntosh vividly conveyed this.

In an inevitable comparison of this player to our in-house Oppo UDP-205 I thought the Oppo would walk it – but not so. It was a tad more insightful, yet warmer and with an enclosed feeling to its soundstage. Spinning a very well recorded and produced modern SACD – Eleanor McEvoy's 'I'd Rather Go Blonde' album – 'Just for the Tourists' came over in a sparkling clean window with natural and sonorous treble on

the MCD350 and – again – very firm and strong bass with superb resolution of timbral detail. The Oppo sounded darker and softer, as it is known to be, with poorer bass definition; I and other listeners voted for the McIntosh. Someone remarked this should be our reference player.

CONCLUSION

What you get with the new MCD350 from McIntosh is a top quality SACD player accompanied by a very good CD player.

This is a player for those with large SACD collections who want to hear the best from them – but it also does a fine job with CD. Distinctive styling makes it especially suited to McIntosh systems where its solid low end performance nicely matches the subjective qualities of McIntosh amplifiers. In all then, this



The disc transport takes up much of the MCD350's top space, and it is surrounded by power and control boards. Note the many fuses at bottom left. Signal processing boards sit in a lower chamber.

is a top-quality SACD player and a good CD player too. It's expensive but if interested I suggest you go for a demo. since its sound won us over.

MEASURED PERFORMANCE

Frequency response measured flat to 21kHz with white noise, as shown, if a little less with a sweep (17kHz) or a raised cosine pulse (12kHz). Differences were not great and the MCD350 will have a subjectively even tonal balance, possibly with a mild top end if the pulse response has influence.

Dynamic range with CD measured an unexceptional 98dB where 102dB

is possible, but with SACD the figure rose to a high 117dB, due to very low distortion and noise across the audio mid-band – a strength of one-bit DSD. Distortion measured 0.26% from CD where 0.2% or so is possible, explaining the slightly low dynamic range value. From SACD the -60dB value was very low at 0.025%, comparing to the best hi-res PCM. So SACDs potentially have hi-res sound from the MCD350, well ahead of CD.

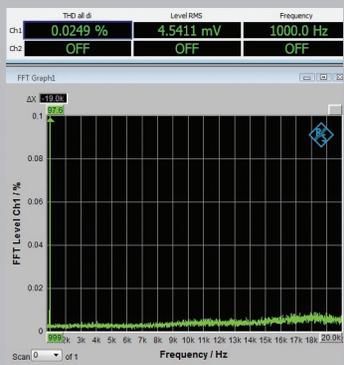
Output measured 4.3V from the balanced XLR sockets and 2.15V from the unbalanced RCA phono sockets.

Measured performance of the CD section was unexceptional, Sony's SACD processing chip curtailing dynamic range by 4dB with noise and distortion. SACD performance was superb, close to the best hi-res PCM standards. **NK**

FREQUENCY RESPONSE



DISTORTION



CD	
Frequency response (-1dB)	4Hz-21kHz
Distortion (-60dB, 24bit)	0.26%
Dynamic range (EIAJ)	98dB
Noise	-97dB
Output	2.15V / 4.3V
SACD	
Frequency response (-1dB)	4Hz-100kHz
Distortion (-60dB, 24bit)	0.025%
Dynamic range (EIAJ)	117dB
Noise	-116dB



McINTOSH MCD350 £6000



OUTSTANDING - amongst the best.

VERDICT
Clean, open sound with great bass delivery – drum tight yet informative. Definitive with SACD and impressive with CD too.

FOR
- sound quality
- style and build quality
- balanced outputs

AGAINST
- no headphone socket
- no volume control
- no digital inputs

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