Although there has been much talk recently about lovers of Dutch painting, the French electronics manufacturer Vermeer is still less exclusive than Les Cabinotiers and the bespoke pocket-watch in tribute to Girl With a Pearl Earring that the famous department made as part of its collaboration with the Louvre. You may say it is not hard to be less exclusive than a one-of-a-kind timepiece that is no doubt worth seven-figures or thereabouts, assuming, that is, that the concept of price still means something in this context. But the point is that Vermeer Audio has taken the exact approach approach to the one pursued by Vacheron Constantin, as the electronics company has chosen to broaden its range to bring it within the reach of mere mortals. True, €15,590 is still a pretty penny but that is how much it now costs to get on the ladder with Vermeer Audio and enjoy sophisticated digital technology à la française.

The head of Vermeer Audio, Bruno Ginard, set aside a specimen of their latest entry level product, the Vermeer Three, for me, which is only right, since I tested the Vermeer Two. Vermeer Three is a more affordable iteration of the Vermeer Two. Remember that the manufacturer plans to introduce the brand's flagship product to the market at a later date and, in all likelihood, it will be called Vermeer One.

In the meantime, let us discuss number 3, as that is the subject of this article. While it retains the aesthetics of the enclosure and the aluminium conical feet, along with the bevelled front panel, one quickly notices that the company has significantly trimmed the manufacturing costs compared to its predecessor. This starts with the packaging, which, although it still provides perfect protection, seems a good deal less plush than the more upholstered previous model. It seems Vermeer has got behind the drive for sustainable development. The packaging for the Three D is "100% organic", which means it is 100% recyclable and contains no plastic. This also means that it weighs less, so exporting it emits less carbon. Vermeer's team hooked up with specialists in packaging fragile products such as wine bottles to devise a solution that ensures very high shock absorption while reducing the amount of cardboard used.

Holding the unit after unboxing it is a curious sensation. This Vermeer is lean, as if it is has just returned from a spell at a health farm. It weighs just 9kg, compared to the 25kg of its predecessor. Less upholstered indeed. But this is also the happy culmination of the efforts that the company has been making since the demise of Audioaéro, whose high-end "La Source" came packaged in a luxurious flight-case and featured an enclosure that was practically a work-of-art, with just one subcontractor in the world capable of making it to the specifications set by the former owners of the Toulouse-based company. These indulgences ultimately turned off the really committed audiophiles whose disposable income did not keep pace with the rising manufacturing costs. Vermeer Three, therefore, represents a return towards practicality in the very competitive and quite congested market for high-end digital audio players. The aluminium chassis is thinner but is still very rigid thanks to a full-mould cast front panel. What is more, the enclosure's smooth finish makes it quite sleek and pleasant to touch. Yet the Three D still has a very minimalist appearance. All that the displays shows is the active input and the format of the read file. By contrast, the holder for the remote control above the receiver is not exactly the epitome of discretion. So sobriety is the watchword when it comes to the look of Vermeer's new baby.

On the back panel, the various digital ports are on the left. There are six, if we include the 12S HDMI-style socket, which handles PCM streams up to 384 kHz. The LAN port can be used to activate the Vermeer Three D in UPnP/DLNA mode with third-party applications like Lumin or Mconnect. Bubble UPnP stability is good, although it is not as solid as you can get with Lumin X1 or Meitner MA-3. As it happens, the Lumin application cannot be used to manage digital sound volume from the control point as, for example, the Meitner converter can.

The LAN/Ethernet port handles PCM streams up to a maximum frequency of 384 kHz and DSD up to 4 times the standard frequency. The USB port can do likewise but only in DoP (DSD over PCM) and no higher than double rate DSD (DSD 128). The coaxial SPDIF and AES/EBU ports accept PCM streams up to a maximum frequency of 192 kHz and single rate DSD 64. Lastly, the Toslink input operates to a maximum capacity of 96 kHz in PCM.

There is, then, a fairly comprehensive and well deployed array of digital ports enabling you to make the most of high-resolution audio. This is an excellent factor in favour of the Vermeer Three D. The only quibble is the absence of Roon certification, which means that, as things stand, the Vermeer Three D cannot be used with this essential platform (but certification should eventually be secured). Remember that the control centre as a whole has to get Roon certification, not just the network card supplied by a subcontractor.

On the right-hand side of the back panel there are RCA (2 Vrms) and XLR (4 Vrms) outputs. There is also a 6.35mm headphone jack and an earthing switch. The IEC socket clearly identifies the phase and the main switch is easy to access. There are no frills when it comes to the layout of the inputs and outputs: it is all about being comprehensive and practical! Another plus point of the Three D is that that inside stays faithful to the spirit of the Vermeer Two. It follows a modular layout, with bright red Engineered cards, as in the previous models.

True to tradition, the port deck has two NOS 6021 tubes welded directly on to a printed circuit board, just as with the Two model. The printed circuit boards are very well ordered and exude manufacturing quality, with 24 carat gold-plated contact elements and 35-micron thick copper tracks. The power board is equally well designed and is based on the Two. Swiss manufacturing quality is not confined to precision mechanics: it is also evident in meticulous electronics and finely honed surface treatment. Long live ammoniac 5.0! Of course, the Two still boasts the advantage of offering analog versatility because it has a genuine preamp section, which, for obvious reasons, has been dispensed with in the Three D. But all you are losing there is the ability hook up appliances from a bygone era and although the audiophile world often reserves a place for nostalgia, a more significant consideration may be that the Two does not have Leedh Processing, whereas the new Three D does. So the Vermeer Three D has the best available technology – across both digital and analog - for volume control.

As for D/A conversion, that is still done by modules ensconced in housing that bears the brand name but gives little else away. We assume these are supplied by Engineered, as has been the case in the past. We are not dealing here with an ordinary OEM circuit board, rather it is a 32-bit resampling module whose primary forbearer is the S.T.A.R.S module used by the dear departed Anagram and in the final products of its customer, Audioaero. The network card is Engineered's eREDMOD, which operates in UPnP AV 2.0/DLNA in perfect bit and asynchronous modes. The remote control that comes with the system is the same used by the Two. It is also the one used by Lumin for its range of network players (at least as an optional extra). The remote is a particularly useful accessory because unlike the Vermeer Two, which had control buttons on the front, the Three is completely devoid of control buttons. We will probably be able to do without this for digital volume control in the near future if, as seems likely, the UPnP protocol is perfected and/or Roon certification is obtained. But since the various inputs and sources can only be selected with this accessory, it is still indispensable!

## THE LISTENING EXPERIENCE:

As with its slimline appearance, the Vermeer Three D's performance inspires awe and nerves. I really like appliances that do not try to force their personality on you from the off. I found the clarity of this appliance to be superior to that of its predecessor and big brother, the Two. I used two sets of

speakers and three amplifiers to listen to the Vermeer Three. That enabled me to test 6 different combinations, including Vivid Audio G1 Spirit, Leedh E2 Glass, Lumin Amp, Kinki Studio EX-M7 and SPEC RPA-W3 EX. I could compare the Vermeer Three D to three other digital systems, namely the Lumin X1, the Mola Mola Tambaqui and the Meitner MA3. The upshot was that the French system provides very noticeable clarity, supreme gentleness and remarkable fluidity, which is no doubt boosted by the output stage. It confers the sort of listening experience where you are engulfed by the music while technical details slip into the background or away altogether. Listening to an album that was released recently byChannel Classics - "Essentia" (DSD 64) by the violist Dana Zemtsov accompanied by the Estonian National Symphony Orchestra – enabled the Vermeer to showcase its qualities of openness and vivacity. The system seems to purify a kind of natural liveliness and you can really hear that. In comparison, the Meitner MA3, the Lumin X1 and even then Mola Mola Tambaqui seems calmer, less vibrant. Both the Vermeer and the Lumin make full use of the DSD potential, creating a distinctive fluidity and sound bubble. The Tambaqui and the Meitner MA3, on the other hand, deliver a more pixellated feel, which does not confer the same impression of being at the concert.

That is how it is for DSD, but Vermeer's output stage is not entirely flawless in terms of its delivery, which perhaps priorities fluidity over supreme resolution. Switching to a classic Red Book format (CD), it becomes apparent that the tubes detract a little from precision when compared to the Meitner MA3 - but not to a drastic extent, since the Three D still offers a very substantial level of clarity. Guillaume Saint James' "Symphonie Bleu" (IndéSENS!) sounds sharper with the Meitner. The transitions seem crisper with the German DAC, and the soundscape more structured. But Vermeer still offers a depth and substance that makes the music sound natural; it comes across as less analytical than the German system and, ultimately, wins me over quite easily. Indeed, out of all the players from French electronics manufacturers — and I have listened to the best that Audioaero, Metronome Technologies, Totaldoc and Audiomat have had to offer — it may well be the one that seems the most coherent and musically addictive, perhaps along with Helixir Audio, to tip my hat to a a lesser known products.

Brahms' 4th symphony by the Los Angeles Philharmonic, conducted by Gustave Dudamel (DG - 24 bit 96 kHz), sounds best with the Vermeer. Having been particularly impressed by the consistency of the bass with the Three when listening to the album from the saxophonist Guillaume Saint James, I was pleased to find judgement this confirmed right from the fist movement, Allegro non troppo. Out of all the players under consideration, the Vermeer Three D delivered the best string ensembles, the best dynamic and the broadest stereo image, and that is even after factoring in the Lumin Amp, the SPEC RPA-W3 EX and the Kinki EX-M7 with their big Vivid Audio speakers. When it came to jazz, again in DSD, the Vermeer 3 again sounded wonderfully realistic when listening to the Ray Brown Trio's "Summer Wind" album. The snare drum strikes, each piano note and the whole rhythm and explosiveness of this recording are all rendered especially true. You can also bask in the club atmopshere: I really felt like I was transported into the concert venue. Compared to its competitors, Three D provides sharper sounds and offers a more expansive and harmonious sweep of high notes. To widen the scope of comparison, I jilted the ethernet port and tried the USB, using the Lumin X1 for digital transfer by getting it to convert the DSD on the fly into a 24-bit PCM - 176kHz stream to see whether there were any differences between the DAC Mola Mola, Meitner and Vermeer. I used a USB Vertere Pulse HB cable, XLR Grimm TPM modulation cables and the Kinki Studio EX-M7 power amp. I chose to listen to Philippe Chamouard's "Les oiseaux de solitude" album. "Polymnia", the first flute/piano duet, was especially well captured by the sound engineers.

The Mola Mola and the Vermeer are very evenly matched. I would declare the Vermeer the winner by a nose, because the Mola Mola may offer a little less transparency while, on the flip side, having a denser sound and a more organic midrange level. The DAC Meitner's over-sampling rate does not convey all the transparency or energy of Vincent Lucas's flute, unlike the other two. The Meitner certainly provides a very effective rendering but it feels more hushed. The piano chords are not as sharp or crisp. The Vermeer Three D also controls timbres noticeably better than its two competitors, especially during fortes. No doubt the tubes are responsible for some smidgin of mischief in the high notes but this is so subtle and so well done that the only effect detected by my ears was to make listening even more addictive. Furthermore, the Meitner no longer has the PCM 24 bit - 176 kHz format but offers DXD 352 kHz resolution. That makes me think that the DSP impacts heavily on the end result. One funny point is that some details in the mid-range and low mid-range registers sound significantly better in the DAC Meitner than in the other two. By contrast, the matrix surround is better rendered by Mola Mola and the Vermeer.

Before concluding, and in order to draw Vermeer Audio's attention to some areas where the version given to me could be improved, I would like to highlight the fact that the UPnP connection should be more stable (sometimes the player disappeared from the list of available sources on my tablet and volume control is not available from it). Another bug to be fixed: the track-changing noise created when switching from PCM to DSD. A mute option should be added to avoid damaging loudspeakers (this problem has since been corrected).

The second piece of music used was the 1st "Presto" movement of Stravinski's Capriccio as performed by Denis Matsuev and the Mariinsky and recorded for the Russian orchestra's label for DSD before being reformated for Lumin X1 in PCM 176 kHz. The verdict is almost the same: the DAC Tambaqui and Vermeer Three are very close. But this time I would give the nod to the Tambaqui thanks to its greater authority and its ability to imbue the sound with an extraordinary dynamic even if the Vermeer is beyond reproach on that front. Meitner's MA3 almost offers an alternative, calmer vision, which is sometimes more involved in the way it reproduces the orchestra's diversity of tones.

CONCLUSION: Three D. Bearing in mind its sound quality and the undeniable fact that it will pain me to have to give it back, I cannot do otherwise than give it the highest accolade: it surely deserves it!

JC Price: Vermeer Three D: €15,590 Website: http://www.vermeeraudio.com Distribution: Prestige Audio diffusion. The Vermeer Three D is just the kind of player that I could adopt and delight in, knowing I would not have the slighest worry about the consistent aural pleasure it could provide. It has the merit of accepting all file formats and offering extreme smoothness thanks to supremely high-quality circuit design and the best volume control available on the market. It is always a little tricky to assess a system that has not yet been released and is, therefore, not quite finished: that is a reference to the Roon certification, which has yet to be secured, and the fact that it does not yet have as many proprietary applications as Lumins, Aurender or Auralic may have. I do not think the Mconnect's rudimentary feel is enough to make up for this. So I look forward eagerly to the Roon activation so that I can then wonder whether it is time for me to replace my DAC Mola Mola, which has no RCA output and is less agile in native DSD than the Vermeer.