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# Simaudio Moon 300D

**S**imaudio's Moon 300D is another compact construction but one that fits the profile of a conventional half-width hi-fi separate. Inside, Simaudio has packed a goody amount of technology, including the cutest PCB-mounted toroidal transformer I have ever seen! At the time of review, the business end of the 300D was run by an Analog Devices USB receiver and DAC with separate PCM1793 DACs servicing the S/PDIF input. However, while the USB 1.0 interface rather dates the 300D, we have learned that Simaudio is upgrading this model to 192kHz-capable USB 2.0 status.

There'll be no change to the look or feel of the 300D whose panel LEDs show the sample rate of the incoming signal. Those LEDs on the right indicate the input selected and these can be scrolled through using the lower control button.

Connections at the rear comprise single optical and twin coaxial options plus the aforementioned USB input. Outputs are available through both balanced XLRs and unbalanced phono sockets while a 3.2mm jack connection permits the use of an aftermarket remote control unit.

## BOUNTFUL BASS

Listening to the Moon via its USB 1.0 input I was impressed by its bass, which was certainly big and effortless, although a little overblown at times. It worked well on the some recordings, adding an extra spot of weight to proceedings, but it made the bass guitar underpinning Steely Dan's 'Jack Of Speed' rather too fruity. I was also

**RIGHT: The simple Moon 300D fascia offers standby and input selection with vertical ranks of LEDs showing input and data sample rates**

disappointed that the midrange seemed rather grainy – no sooner was I enjoying the extra weight behind the Gaudette Quintet's recording than I was slightly cringing at the lack of clarity compared to the Electrocompaniet, and missing the overall ease of the North Star.

As expected, things improved through the coaxial S/PDIF input. Although bass was still as bountiful as before, its midrange took a turn for the better once the V-Link<sub>192</sub> was brought into play and our high-res 96kHz files were properly realised. Now the Moon showed itself to be a smooth and quietly dynamic performer capable of creating an impressively deep soundstage – qualities we expect to be duplicated via the new USB 2.0 input.

Switching to CD showed a slight loss of these gains, but the Moon still offered a good account of itself, affecting a fine sense of ease and smoothness and again retained its impressive image depth. But hi-res music holds the key and so our formal recommendation will have to wait for Simaudio's USB 2.0.

Sound Quality: 78%

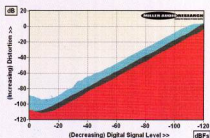
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**RIGHT: The 300D offers twin coaxial inputs alongside optical and USB options, plus a jack socket connection for external remote control functionality**



## HI-FI NEWS LAB REPORT

This is one of those very useful DACs that offers a clear indication of incoming sample rate although its USB 1.0 input is necessarily limited to 16-bit/48kHz files [see review]. Using the USB input directly limits performance to a 95.5dB A-wtd S/N ratio although peak level distortion is just as low as through S/PDIF at 0.0006% through the midrange but fractionally higher at 20kHz (0.004% via USB, 0.0015% via S/PDIF). USB jitter is acceptable at 380psec, but falls to 190psec with 24-bit/48kHz data over S/PDIF and lower still at 170psec with 96kHz files. Arguably, the 300D is currently better off used with a third-party USB (2.0)-to-S/PDIF converter, allowing its full 24-bit/192kHz range to be expressed. The S/N here is a superior 105dB relative to its 1.9V peak output, while distortion falls to a very low 0.0002% at –10dBFS and 0.0003% at –30dBFS through the midrange [red trace, Graph below]. Frequency response(s) are flat to –0.25dB/20kHz, –1.4dB/45kHz (96kHz files) and –4.9dB/90kHz (192kHz files). Incidentally, the mere 4W consumption does not fall in 'standby' mode suggesting it's only the LEDs that are switched off. **PM**



ABOVE: Distortion versus digital signal level at 1kHz (red/SPDIF, black/USB) and 20kHz (blue/USB) over a 120dB range

Maximum output level/Impedance	1.90Vrms / 49ohm (balanced)
A-wtd S/N ratio (S/PDIF / USB)	105.3dB / 95.5dB
Distortion (20Hz-20kHz/0dBFS)	0.0006-0.0015% (S/PDIF)
Distortion (20Hz-20kHz/0dBFS)	0.0006-0.0038% (USB)
Frequency response (20Hz-20kHz)	+0.0dB to -0.25dB
Digital jitter (S/PDIF / USB)	190psec / 380psec
Resolution @ –100dB (S/PDIF / USB)	±0.1dB / ±0.3dB
Power consumption	4W
Dimensions (WHD)	191x83x279mm