



### Berkeley Audio Design Alpha DAC Reference Series 3P

**\$34,000**

Berkeley Audio Design has continually pushed the envelope in digital-to-analog conversion with each new product and upgrade. The company's latest product, the Alpha DAC Reference Series 3P (the "P" is for "Perfect"), is an upgraded version of its flagship converter. Although the difference in the model name is small (the addition of the "P"), the design techniques and software improvements Berkeley has developed catapult the Reference DAC's performance into the very top echelon of digital-to-analog converters, regardless of price. The already outstanding Alpha DAC Reference almost sounds like a different DAC in the new "P" version, so significant is the increase in resolution, smoothness, soundstaging, relaxed ease, and overall sense of clarity and precision. This improvement in sound quality is a step function, both objectively in terms of specific sonic criteria but more importantly in the gestalt of how these sonic improvements translate to experiencing musical expression.

The Alpha DAC Reference Series 3P reaches its full potential when coupled with Berkeley's Alpha USB Reference USB, itself a winner of a 2026 Product of the Year Award elsewhere in this issue. The two should be considered as one product in two chassis, so important is the USB unit to the Alpha DAC's performance.

Incidentally, owners of the Reference Series 3 can upgrade to the 3P for \$7000, either through their dealer or working directly with the factory.

Robert Harley concluded his review by saying "The Alpha DAC Reference Series 3P and Alpha USB Reference Series combination is competitive with the world's best digital conversion but without the six-figure price tag." That's a conclusion worthy of naming the Berkeley Alpha DAC Reference Series 3P *The Absolute Sound's* DAC of the Year. (361)

**Product  
of the  
Year  
Awards**

**DAC of the Year**