Martin Pipe is knocked for six by Focal's incredible uber-phones.

I've listened to many pairs of headphones over the years, but the Utopias from French speaker manufacturer **Focal** are the first I'm aware of to be accompanied by a health-warning. Nothing to do with the hearing-impairments caused by listening at head-banging volume levels, but everything to do with the incorporation of beryllium into their drive units. The properties of this rare-earth metal make it ideal for audio transducers. It's three times as soft as strontium, yet it is considerably less dense. As a result, it has a fast sound-conduction speed. But it's not the easiest stuff to handle, being listed as a Class 1 carcinogen. **Focal** understood the sonic benefits of beryllium and for some time has harnessed the substance to good effect in its speaker designs. Notably, the inverted-dome diaphragms of **Focal** tweeters – including those built into its flagship (£120,000) Utopia EM floorstanders – fashioned from beryllium. As regards the material's effect on human health, **Focal** reckons that you'll be fine as long as you don't abrade, ignite, breathe in, touch or apply acid to one of its beryllium transducers.

It was a logical step for **Focal** to take their beryllium development, and see it as the basis of headphones. After all, in fundamental terms a speaker drive unit is very similar to a dynamic headphone transducer. Hence the Utopias, which at current exchange rates sell for a cool £3,500. They're thus among the most expensive headphones in the world; maybe they should come with a wallet-worrying too.

Like the speakers with which they're associated, the Utopias are a cost-no-object statement of the art. Hardly surprisingly, they look absolutely gorgeous and exude luxury from every pore of their beryllium arms. Even the box they arrive in makes it perfectly clear you're dealing with something special. The 3m cable, which attaches to the cups by means of Lemo locking connectors, is also well made. It's terminated in a standard 6.3mm (1/4in) jack plug (i.e. unbalanced), although third-parties are already selling balanced cables for these phones. No 3.5mm adaptor is supplied for personal use to avoid stressing the core of such assembly, a "trailing" adaptor is recommended.

The pure-beryllium 40mm diaphragms of the Utopias have "M"-shaped cross-sections, in pursuit of a planar wavefront, and are coupled to formless voice-coils. 80-ohm impedance and a sensitivity of 104dB/IW (IkHz) are claimed; as a result, these headphones shouldn't be difficult to drive.

The high-tech transducers are built into circumferential open-back enclosures, meaning that your musical tastes could be shared with those in the immediate vicinity. That said, you'd be happy wearing these half-a-half grand's worth of headphones on the Tube! The Utopias are rather heavy – nearly half a kilo, or 200-odd grams more than the Oppo PM3s I'm used to donning. Yet the leather headband, carbon-fibre yoke and luxurious synthetic/natural pads contribute to a design that's sufficiently comfortable to wear for hours at a time. If you're lucky enough to afford these phones they'll draw you into extended listening sessions. I tried the Utopias with various gear, ranging from a FIO X5 to a Prism Callia DAC driven by a Cambridge CXN streamer. It doesn't matter what you're listening to – orchestral, heavy rock, opera, electronica, jazz or the (difficult) spoken word, whether analogue or digitally-sourced, the Utopias will get you closer to the performance.

In all these cases the results were simply breathtaking in terms of clarity, frequency extension, dynamics, layering, definition, imaging, percussive speed and the sheer lack of audible colouration. I also got much more pleasure out of some binaural material including the Rite of Spring from last year's BBC Proms (http://bbc. in/2sBHdBf).

These headphones are the best transducers I've heard – speakers or headphones. Reference-class all the way, they should come with another kind of warning; once heard, you'll be satisfied with little else...