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Copper-mediated oxidative difluoromethylenation of aryl boronic acids with α-silyldifluoromethylphosphonates: a new method for aryldifluorophosphonates[†]

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An unprecedented copper-mediated oxidative difluoromethylenation of aryl boronic acids with α -silyldifluoromethylphosphonates has been developed, allowing rapid access to a wide range of aryldifluorophosphonates containing various functional groups. This method provides a complementary and alternative method to Cu-mediated cross-couplings of aryl iodides with metalated difluoromethylphosphonates.

Introduction

Because of the unique properties of fluorinated functional groups, the incorporation of these moieties into organic molecules has a profound impact on the design of new pharmaceutical and agrochemical agents.¹ Accordingly, extensive effort has been devoted to the development of efficient and versatile methods for introducing fluorinated functional goups into various compounds. The efforts of our group in this field have focused on the development of new trifluoromethylation and fluoroalkylation reactions. Herein, we report an unprecedented copper-mediated oxidative cross-coupling reaction of aryl boronic acids with α -silyldifluoromethylphosphonates.

Over the last several years, significant achievements have been made in the transiton metal-mediated or -catalyzed aromatic difluoromethylation² and trifluoromethylation reactions.^{3–5} Aryl halides have been typically used as electrophilic coupling parters,^{2*b*-*c*,3,4*a*-*d*,*f*-*m*} however, utilizing aromatic nucleophiles for this purpose, which would broaden reaction scope and diversity, has rarely been explored until recently. In 2010, our group reported the first example of Cu-mediated oxidative trifluoromethylation of terminal alkynes with CF₃SiMe₃ (Ruppert–Prakash reagent) as a nucleophilic CF₃ source.⁶ By employing this oxidative trifluoromethylation protocol, we have achieved the oxidative trifluoromethylation of various nucleophiles,

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Scheme 1 Oxidative difluoromethylenation of aryl boronic acids with α -silyldifluoromethylphosphonates.

such as aryl boronic acids,^{5a,g} heteroarenes,⁷ terminal alkenes⁸ and H-phosphonates.⁹ As an extension of this oxidative trifluoromethylation protocol, we also developed the analogous oxidative gem-difluoromethylenation protocol by achieving the first example of oxidative cross-coupling of terminal alkynes with α -silvldifluoromethylphosphonates as a nucleophilic difluoromethylenating agent.¹⁰ We wanted to further expand this protocol to the oxidative cross-coupling of aryl boronic acids with α-silyldifluoromethylphosphonates for synthesis of aryldifluorophosphonates (Scheme 1), which are excellent mimics of phosphate esters and have been found to be potent protein tyrosine phosphatase (PTP) inhibitors.¹¹ To the best of our knowledge, no oxidative cross-coupling of aryl boronic acids with difluoromethylphosphonates for constructing aryl-CF₂P(O)(OR)₂ bonds has ever been reported, although this new method would open up a new viewpoint to prepare aryldifluorophosphonates and would provide an attractive alternative to the previously developed methods such as fluorination of phosphonates^{11c,12} and coppermediated/catalyzed cross-coupling of aryl iodides with metalated difluoromethylphosphonates.13

Results and discussion

We began our study by examining the reaction of phenylboronic acid **1a** with diethyl difluoro(trimethylsilyl)methylphosphonate **2a** under the optimized conditions of copper-mediated oxidative

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¹⁹F NMR, and ¹³C NMR for all products. See DOI: 10.1039/c3nj00044c

\bigwedge	B(OH) ₂ + (EtO) ₂ P(O)CF	₂SiMe₃	CF ₂ P(O)(OEt) ₂
<i>ب</i> اي	la 2a	Ag ₂ CO ₃ , base DMF, 45 °C	
Entry	Copper complex	Base (equiv.)	Yield of $3aa^{b}$ (%)
1^{c} 2^{c} 3^{c} 4^{c} 5 6 7 8 9 10 11 12 13 14^{d} $15^{d,e}$ $16^{d,e}f_{e}$	$\begin{array}{c} (CuOTf)_2 \cdot C_6H_6\\ CuI\\ Cu[OAc]_2\\ CuTc\\ CuTc\\$	$\begin{array}{c} K_{3}PO_{4}\left(4.0\right)+KF\left(3.0\right)\\ K_{3}PO_{4}\left(4.0\right)+KF\left(3.0\right)\\ K_{3}PO_{4}\left(4.0\right)+KF\left(3.0\right)\\ K_{3}PO_{4}\left(4.0\right)+KF\left(3.0\right)\\ K_{3}PO_{4}\left(4.0\right)+KF\left(3.0\right)\\ NaOH\left(4.0\right)+KF\left(3.0\right)\\ NaOH\left(4.0\right)+KF\left(3.0\right)\\ DMAP\left(4.0\right)+KF\left(3.0\right)\\ DMAP\left(4.0\right)+KF\left(3.0\right)\\ DIPEA\left(4.0\right)+KF\left(3.0\right)\\ DIPEA\left(4.0\right)+KF\left(3.0\right)\\ Pyridine\\ NaOH\\ Pyridine\\ Pyr$	7 5 None 14 19 39 23 34 20 Trace 38 48 None 54 62 77
$18^{d,e,f,g,h}$	CuTc	Pyridine	26

^{*a*} Reaction conditions: **1a** (0.1 mmol), **2a** (0.3 mmol), copper complex (0.1 mmol), phen (0.1 mmol), Ag₂CO₃ (0.1 mmol), base, DMF (2.0 mL), argon, 45 °C, 4h. ^{*b*} Yield was determined by ¹⁹F NMR using fluorobenzene as an internal standard. ^{*c*} Reaction conducted at 60 °C. ^{*d*} 0.15 mmol Ag₂CO₃. ^{*e*} 1.0 mL of DMF. ^{*f*} 60 mg 4 Å MS. ^{*g*} 0.2 mmol **2a**. ^{*h*} 0.05 mmol CuTC, 0.05 mmol phen. CuTC = copper(I) thiophene-2-carboxylate; DMAP = 4-(dimethylamion)pyridine; DIPEA = *N*,*N*-diisopropylethylamine.

trifluoromethylation of boronic acids.^{5a} However, only 7% yield of the desired product 3aa was observed in this case (Table 1, entry 1). After examining the various effects of copper complexes, we found that switching to copper(I) thiophene-2-carboxylate (CuTc) afforded product 3aa in 14% yield (entries 2-4). A slightly higher yield was observed when the reaction was conducted at 45 °C (entry 5). We next investigated the influence of bases, which are known to have a profound effect on transmetalations and coupling reactions. KF combined with NaOH or pyridine was found to be more effective than the one combined with other inorganic or organic bases (entries 5-11). Further investigation of bases revealed that the use of pyridine as a single base was more effective than the use of a combination of pyridine and KF, while NaOH was completely ineffective in the absence of KF (entries 12-13). Increasing the amount of oxidant Ag₂CO₃ (from 1.0 to 1.5 equiv.) and the concentration of substrate (from 0.05 to 0.1 M) could further improve the reaction efficiency and the product yield (entries 14-15). The highest yield of product was achieved under the conditions by using 4 Å MS as an additive (entry 16). A comparable yield of product 3aa could be obtained with only 2.0 equiv of reagent 2a (entry 17). Stoichiometric amouts of copper complex and 1,10-phenanthroline (phen) proved to be essential for this transformation, as the yield of 3aa dramatically decreased in the presence of 0.5 equiv. of CuTc/phen (entry 18).

With the optimized reaction conditions in hand, we next examined the substrate scope of the Cu-mediated oxidative difluoromethylenation of aryl boronic acids **1** with α -silyldifluoromethylphosphonates **2** (Table 2). A wide range of arylboronic

Table 2 Cu-mediated oxidative diffuoromethylenation of anyl boronic acids with a silvidiffuoromethylenophonates?Cure / prantice 2 Product 3Cure / prantice 2 Product 3Vield (%)Intry Substrate 1, reagent 2 Product 3Vield (%)11a, 2a
$$(PO_PP(O)(OE1)_2)$$
21b, 2a $(PO_PP(O)(OE1)_2)$ 31c, 2a $(PO_PP(O)(OE1)_2)$ 31c, 2a $(PO_PP(O)(OE1)_2)$ 41d, 2a $(PO_PP(O)(OE1)_2)$ 51c, 2a $(PO_PP(O)(OE1)_2)$ 61f, 2a $(PO_PP(O)(OE1)_2)$ 71g, 2a $(PO_PP(O)(OE1)_2)$ 81h, 2a $(PO_PP(O)(OE1)_2)$ 91i, 2a $(PO_PP(O)(OE1)_2)$ 101j, 2a $(PO_PP(O)(OE1)_2)$ 111k, 2a $(PO_PP(O)(OE1)_2)$ 121l, 2a $(PO_PP(O)(OE1)_2)$ 131m, 2b $(PO_PP(O)(OE1)_2)$ 141a, 2b $(PO_PP(O)(OE1)_2)$ 151a, 2c $(PO_PP(O)(OE1)_2)$ 161b, 2c $(PO_PP(O)(OE1)_2)$ 161b, 2c $(PO_PP(O)(OE1)_2)$

Table 2 (continued)



conditions of entry 17 in Table 1. Isolated yield. ^b Yield was determined by ¹⁹F NMR by using fluorobenzene as an internal standard.

acids bearing important functional groups, including methyloxy, halides (-F, -Cl, -Br and -I), nitro, ester, and ketone, smoothly underwent the desired oxidative cross-couplings with 2a, producing the corresponding aryldifluorophosphonates in moderate to good yields (Table 2, entries 1-12). It is remarkable that aromatic iodides, which have been reported to undergo the classical Cu-mediated/catalyzed cross-couplings with metalated difluoromethylphosphonates,¹³ are also compatible with this method, and the reaction of substrate 1h chemoselectively provided the difluoromethylenated product 3ha in 64% yield (entry 8). The electronic properties of the substituents on the substrates have a significant influence on the reaction efficiency. The substrates bearing strongly electron-withdrawing groups (such as -NO₂, -CO₂Et, and -COCH₃) or strongly electron-donating groups (such as -OMe) gave relatively lower yields than less electron-rich or electron-deficient substrates (entries 1-12). Heteroaryl boronic acids proved to be viable substrates for this transformation, while the reaction of 1m produced the desired product in a comparatively low yield (entry 13).

To further expand the potential utility of this method, other α -silyldifluoromethylphosphonates were also subjected to this system. The reactions of aryl boronic acids with **2b** or even difluoromethylphosphonothioate **2c** proceeded smoothly to furnish the corresponding aryldifluorophosphonates and aryldifluorophosphonothioates in moderate to good yields (Table 2, entries 14–17).

Conclusion

In summary, a copper-mediated oxidative difluoromethylenation of aryl boronic acids with α -silyldifluoromethylphosphonates has been developed, allowing rapid access to a wide range of aryldifluorophosphonates containing various functional groups from simple starting materials. Importantly, this method provides a complementary and alternative method to Cu-mediated crosscouplings of aryl iodides with metalated difluoromethylphosphonates. Ongoing studies will focus on the improvement and extension of the scope of this transformation.

Experimental

General experimental details

¹H NMR (TMS as the internal standard) and ¹⁹F NMR spectra (CFCl₃ as the outside standard and low field is positive) were recorded on a Bruker AM300 or Bruker AM400 spectrometer. ¹³C NMR and ³¹P NMR were recorded on a Bruker

AM400 spectrometer. Chemical shifts (δ) are reported in ppm, and coupling constants (J) are in Hertz (Hz). The following abbreviations were used to explain the multiplicities: s = singlet, d = doublet, t = triplet, q = quartet, m = multiplet, br = broad. Substrates were purchased from commercial sources (Aldrich, Alfa and Chemical Reagent Companies of China) and used as received. Unless otherwise noted, all reagents were obtained commercially and used without further purification. Reactions were performed under an atmosphere of argon using glassware that was flame-dried under vacuum.

General procedure for copper-mediated oxidative difluoromethylenation of aryl boronic acids with α-silyldifluoromethylphosphonates

To an oven-dried tube was added CuTc (0.5 mmol), phen (0.5 mmol), Ag₂CO₃ (0.75 mmol) and 4 Å molecule sieves (300 mg). The tube was evacuated and then refilled with argon three times. Then DMF (3.0 mL), pyridine (2.0 mmol) and α -silyldifluoromethylphosphonates 2 (1.0 mmol) were added to the tube. After stirring for 5 min, the mixture was heated to 45 °C and boronic acid 1 (0.5 mmol) in DMF (2.0 mL) was added to the tube. The reaction mixture was stirred at 45 °C for 4 h, and then allowed to cool to room temperature. The resulting mixture was filtered through a celite pad, diluted with diethyl ether, washed with water and brine, dried over sodium sulfate, and concentrated. The crude products were purified by column chromatography on silica gel to give the products.

Diethyl difluoro(phenyl)methylphosphonate (3aa). ¹H NMR (300 MHz, CDCl₃) δ (ppm) 7.45–7.63 (m, 5H), 4.13–4.22 (m, 4H), 1.30 (t, J = 7.2 Hz, 6H). ¹⁹F NMR (282 MHz, CDCl₃) δ (ppm) –108.5 (d, ² $J_{\rm PF} = 116.5$ Hz, 2F). ¹³C NMR (100 MHz, CDCl₃) δ (ppm) 132.6 (td, ² $J_{\rm FC} = 22.3$ Hz, ² $J_{\rm PC} = 14.1$ Hz), 130.8 (m), 128.5 (m), 126.3 (m), 118.1 (td, ¹ $J_{\rm FC} = 262.0$ Hz, ¹ $J_{\rm PC} = 217.3$ Hz), 64.8 (d, ² $J_{\rm PC} = 6.7$ Hz), 16.3 (d, ³ $J_{\rm PC} = 5.9$ Hz). ³¹P NMR (162 MHz, CDCl₃) δ (ppm) 6.31 (t, ² $J_{\rm FP} = 116.6$ Hz). IR (thin film) ν 3069, 2988, 1452, 1274, 1046 cm⁻¹. MS (EI): m/z (%) 264 (M⁺, 10.2), 127 (100). HRMS Calculated for C₁₁H₁₅F₂O₃P: 264.0727; Found: 264.0726.

Diethyl (4-*tert*-butylphenyl)difluoromethylphosphonate (3ba). ¹H NMR (300 MHz, CDCl₃) δ (ppm) 7.54 (d, J = 8.4 Hz, 2H), 7.47 (d, J = 8.4 Hz, 2H), 4.11–4.26 (m, 4H), 1.29–1.33 (m, 15H). ¹⁹F NMR (282 MHz, CDCl₃) δ (ppm) –107.7 (d, ² $J_{\rm PF}$ = 117.3 Hz, 2F). ¹³C NMR (100 MHz, CDCl₃) δ (ppm) 154.1 (m), 129.6 (td, ² $J_{\rm FC}$ = 22.4 Hz, ² $J_{\rm PC}$ = 14.2 Hz), 126.2 (m), 125.5 (m), 118.3 (td, ¹ $J_{\rm FC}$ = 261.2 Hz, ¹ $J_{\rm PC}$ = 218.0 Hz), 64.7 (d, ² $J_{\rm PC}$ = 6.7 Hz), 34.9, 31.2, 16.4 (d, ³ $J_{\rm PC}$ = 5.9 Hz). ³¹P NMR (162 MHz, CDCl₃) δ (ppm) 6.49 (t, ² $J_{\rm FP}$ = 118.3 Hz). IR (thin film) ν 3046, 2967, 1614, 1273, 1020 cm⁻¹. MS (EI): m/z (%) 320 (M⁺, 8.4), 183 (100). HRMS Calculated for C₁₅H₂₃F₂O₃P: 320.1353; Found: 320.1356.

Diethyl (3,5-dimethylphenyl)difluoromethylphosphonate (3ca). ¹H NMR (300 MHz, CDCl₃) δ (ppm) 7.22 (s, 2H), 7.09 (s, 2H), 4.13–4.22 (m, 4H), 2.35 (s, 6H), 1.31 (t, *J* = 6.4 Hz, 6H). ¹⁹F NMR (282 MHz, CDCl₃) δ (ppm) –108.1 (d, ²*J*_{PF} = 117.3 Hz, 2F). ¹³C NMR (100 MHz, CDCl₃) δ (ppm) 138.1, 132.4 (m), 132.5, 123.9 (m), 118.2 (td, ¹*J*_{FC} = 261.9 Hz, ¹*J*_{PC} = 217.0 Hz), 64.7 (d, ²*J*_{PC} = 6.8 Hz), 21.3, 16.3 (d, ³*J*_{PC} = 6.3 Hz). ³¹P NMR (162 MHz, CDCl₃) δ (ppm) 6.49 (t, ${}^{2}J_{FP}$ = 117.0 Hz). IR (thin film) ν 3057, 2983, 1724, 1273, 1018 cm⁻¹. MS (EI): *m*/*z* (%) 292 (M⁺, 16.3), 155 (100). HRMS Calculated for C₁₃H₁₉F₂O₃P: 292.1040; Found: 292.1039.

Diethyl difluoro(4-fluorophenyl)methylphosphonate (3ea). ¹H NMR (300 MHz, CDCl₃) δ (ppm) 7.62 (t, J = 7.8 Hz, 2H), 7.47 (t, J = 8.1 Hz, 2H), 4.15–4.24 (m, 4H), 1.32 (t, J = 7.2 Hz, 6H). ¹⁹F NMR (282 MHz, CDCl₃) δ (ppm) –108.3 (d, ² $J_{PF} = 116.7$ Hz, 2F), –109.9 (s, 1F). ¹³C NMR (100 MHz, CDCl₃) δ (ppm) 164.2 (d, ¹ $J_{FC} = 250.1$ Hz), 128.6 (m), 117.8 (td, ¹ $J_{FC} = 262.0$ Hz, ¹ $J_{PC} = 218.8$ Hz), 115.8 (m), 115.5 (m), 64.9 (d, ² $J_{PC} = 6.7$ Hz), 16.3 (d, ³ $J_{PC} = 5.2$ Hz). ³¹P NMR (162 MHz, CDCl₃) δ (ppm) 6.02 (t, ² $J_{FP} = 116.6$ Hz). IR (thin film) ν 3074, 2988, 1609, 1512, 1273, 1047 cm⁻¹. MS (EI): m/z (%) 282 (M⁺, 6.2), 145 (100). HRMS Calculated for C₁₁H₁₄F₃O₃P: 282.0633; Found: 282.0634.

Diethyl (4-chlorophenyl)difluoromethylphosphonate (3fa). ¹H NMR (300 MHz, CDCl₃) δ (ppm) 7.86 (d, J = 8.4 Hz, 2H), 7.44 (d, J = 8.4 Hz, 2H), 4.16–4.24 (m, 4H), 1.32 (t, J = 7.2 Hz, 6H). ¹⁹F NMR (282 MHz, CDCl₃) δ (ppm) –108.6 (d, ² $J_{\rm PF} = 115.3$ Hz, 2F). ¹³C NMR (100 MHz, CDCl₃) δ (ppm) 137.2 (m), 131.1 (td, ² $J_{\rm FC} = 22.3$ Hz, ² $J_{\rm PC} = 14.2$ Hz), 128.8 (m), 127.8 (m), 117.7 (td, ¹ $J_{\rm FC} = 262.8$ Hz, ¹ $J_{\rm PC} = 218.1$ Hz), 64.9 (d, ² $J_{\rm PC} = 6.7$ Hz), 16.4 (d, ³ $J_{\rm PC} = 5.3$ Hz). ³¹P NMR (162 MHz, CDCl₃) δ (ppm) 5.85 (t, ² $J_{\rm FP} = 115.7$ Hz). IR (thin film) ν 3078, 2986, 1602, 1492, 1273, 1018 cm⁻¹. MS (EI): m/z (%) 298 (M⁺, 1.3), 161 (100). HRMS Calculated for C₁₁H₁₄ClF₂O₃P: 298.0337; Found: 298.0341.

Diethyl (4-bromophenyl)difluoromethylphosphonate (3ga). ¹H NMR (300 MHz, CDCl₃) δ (ppm) 7.60 (d, J = 8.1 Hz, 2H), 7.49 (d, J = 8.1 Hz, 2H), 4.16–4.24 (m, 4H), 1.32 (t, J = 6.9 Hz, 6H). ¹⁹F NMR (282 MHz, CDCl₃) δ (ppm) –109.2 (d, ² $J_{\rm PF} = 114.8$ Hz, 2F). ¹³C NMR (100 MHz, CDCl₃) δ (ppm) 131.8 (m), 131.7 (m), 128.0 (m), 125.5 (m), 117.8 (td, ¹ $J_{\rm FC} = 262.0$ Hz, ¹ $J_{\rm PC} = 217.4$ Hz), 64.9 (d, ² $J_{\rm PC} = 6.7$ Hz), 16.4 (d, ³ $J_{\rm PC} = 5.7$ Hz). ³¹P NMR (162 MHz, CDCl₃) δ (ppm) 5.73 (t, ² $J_{\rm FP} = 115.0$ Hz). IR (thin film) ν 3095, 1596, 1275, 1014 cm⁻¹. MS (EI): m/z (%) 342 (M⁺, 4.1), 84 (100). HRMS Calculated for C₁₁H₁₄BrF₂O₃P: 341.9832; Found: 341.9836.

Diethyl difluoro (4-iodophenyl)methylphosphonate (3ha). ¹H NMR (300 MHz, CDCl₃) δ (ppm) 7.81 (d, *J* = 7.8 Hz, 2H), 7.35 (d, *J* = 7.8 Hz, 2H), 4.16–4.24 (m, 4H), 1.33 (t, *J* = 7.2 Hz, 6H). ¹⁹F NMR (282 MHz, CDCl₃) δ (ppm) –109.5 (d, ²*J*_{PF} = 114.8 Hz, 2F). ¹³C NMR (100 MHz, CDCl₃) δ (ppm) 137.8 (m), 132.4 (td, ²*J*_{FC} = 21.6 Hz, ²*J*_{PC} = 13.4 Hz), 128.0 (m), 117.8 (td, ¹*J*_{FC} = 262.7 Hz, ¹*J*_{PC} = 217.3 Hz), 97.7 (m), 65.0 (d, ²*J*_{PC} = 6.7 Hz), 16.4 (d, ³*J*_{PC} = 5.2 Hz). ³¹P NMR (162 MHz, CDCl₃) δ (ppm) 5.72 (t, ²*J*_{FP} = 115.2 Hz). IR (thin film) ν 3069, 2985, 1591, 1273, 1022 cm⁻¹. MS (EI): *m/z* (%) 390 (M⁺, 7.7), 84 (100). HRMS Calculated for C₁₁H₁₄F₂IO₃P: 389.9693; Found: 389.9691.

Diethyl difluoro(3-nitrophenyl)methylphosphonate (3ia). ¹H NMR (300 MHz, CDCl₃) δ (ppm) 8.47 (s, 1H), 8.37 (d, J = 8.4 Hz, 1H), 7.98 (d, J = 7.8 Hz, 1H), 7.69 (t, J = 7.8 Hz, 1H), 4.23– 4.31 (m, 4H), 1.36 (t, J = 7.2 Hz, 6H). ¹⁹F NMR (282 MHz, CDCl₃) δ (ppm) -109.2 (d, ² $J_{PF} = 112.2$ Hz, 2F). ¹³C NMR (100 MHz, CDCl₃) δ (ppm) 148.3, 134.9 (td, ² $J_{FC} = 23.0$ Hz, ² $J_{PC} = 14.1$ Hz), 132.5 (m), 129.9 (m), 125.7, 121.7 (m), 117.1 (td, ¹ $J_{FC} = 263.5$ Hz, ¹ $J_{PC} = 217.7$ Hz), 65.3 (d, ² $J_{PC} = 6.7$ Hz), 16.4 (d, ³ $J_{PC} = 6.0$ Hz). ³¹P NMR (162 MHz, CDCl₃) δ (ppm) 5.04 (t, ² $J_{FP} = 112.1$ Hz). IR (thin film) ν 3096, 2987, 1540, 1355, 1249, 1018 cm⁻¹. MS (EI): m/z (%) 309 (M⁺, 3.2), 126 (100). HRMS Calculated for $C_{11}H_{14}F_2NO_5P$: 309.0578; Found: 309.0580.

Methyl 4-((diethoxyphosphoryl)difluoromethyl)benzoate (3ja). ¹H NMR (300 MHz, CDCl₃) δ (ppm) 8.13 (d, J = 8.4 Hz, 2H), 7.71 (d, J = 7.8 Hz, 2H), 3.95–4.27 (m, 4H), 3.95 (s, 3H), 1.32 (t, J = 7.2 Hz, 6H). ¹⁹F NMR (282 MHz, CDCl₃) δ (ppm) –109.3 (d, ² $J_{\rm PF}$ = 113.1 Hz, 2F). ¹³C NMR (100 MHz, CDCl₃) δ (ppm) 166.3, 137.0 (td, ² $J_{\rm FC}$ = 21.6 Hz, ² $J_{\rm PC}$ = 13.4 Hz), 132.4, 129.7, 126.5 (m), 117.8 (td, ³ $J_{\rm PC}$ = 262.7 Hz, ¹ $J_{\rm PC}$ = 215.8 Hz), 65.0 (d, ² $J_{\rm PC}$ = 6.7 Hz), 52.5, 16.4 (d, ³ $J_{\rm PC}$ = 5.2 Hz). ³¹P NMR (162 MHz, CDCl₃) δ (ppm) 6.37 (t, ² $J_{\rm FP}$ = 116.6 Hz). IR (thin film) ν 3057, 2988, 1731, 1284, 1012 cm⁻¹. MS (EI): m/z (%) 322 (M⁺, 5.6), 84 (100). HRMS Calculated for C₁₃H₁₇F₂O₅P: 322.0782; Found: 322.0781.

Diethyl (4-acetylphenyl)difluoromethylphosphonate (3ka). ¹H NMR (300 MHz, CDCl₃) δ (ppm) 8.04 (d, J = 8.1 Hz, 2H), 7.73 (d, J = 8.1 Hz, 2H), 4.17–4.25 (m, 4H), 2.64 (s, 3H), 1.33 (t, J = 7.2 Hz, 6H). ¹⁹F NMR (282 MHz, CDCl₃) δ (ppm) –109.4 (d, ² $J_{\rm PF}$ = 113.1 Hz, 2F). ¹³C NMR (100 MHz, CDCl₃) δ (ppm) 197.4, 138.8, 137.0 (td, ² $J_{\rm FC}$ = 21.5 Hz, ² $J_{\rm PC}$ = 13.4 Hz), 128.3, 126.7 (m), 117.7 (td, ¹ $J_{\rm FC}$ = 262.0 Hz, ¹ $J_{\rm PC}$ = 215.1 Hz), 65.0 (d, ² $J_{\rm PC}$ = 6.7 Hz), 26.8, 16.3 (d, ² $J_{\rm PC}$ = 5.2 Hz). ³¹P NMR (162 MHz, CDCl₃) δ (ppm) 5.61 (t, ² $J_{\rm FP}$ = 113.1 Hz). IR (thin film) ν 3069, 2987, 1692, 1406, 1268, 1018 cm⁻¹. MS (EI): m/z (%) 306 (M⁺, 11.5), 109 (100). HRMS Calculated for C₁₃H₁₇F₂O₄P: 306.0833; Found: 306.0832.

Diethyl difluoro(naphthalen-2-yl)methylphosphonate (3la). ¹H NMR (300 MHz, CDCl₃) δ (ppm) 8.14 (s, 1H), 7.84–7.92 (m, 3H), 7.68 (d, *J* = 8.7 Hz, 1H), 7.50–7.55 (m, 2H), 4.14–4.23 (m, 4H), 1.30 (t, *J* = 7.2 Hz, 6H). ¹⁹F NMR (282 MHz, CDCl₃) δ (ppm) –107.9 (d, ²*J*_{PF} = 115.8 Hz, 2F). ¹³C NMR (100 MHz, CDCl₃) δ (ppm) 134.2, 132.5, 129.8 (td, ²*J*_{FC} = 21.6 Hz, ²*J*_{PC} = 13.4 Hz), 128.8, 128.5, 127.8, 127.6, 126.8, 126.6 (m), 122.8 (m), 118.3 (td, ¹*J*_{FC} = 261.2 Hz, ¹*J*_{PC} = 216.6 Hz), 64.8 (d, ²*J*_{PC} = 6.7 Hz), 16.4 (d, ³*J*_{PC} = 5.2 Hz). ³¹P NMR (162 MHz, CDCl₃) δ (ppm) 6.37 (t, ²*J*_{FP} = 117.1 Hz). IR (thin film) ν 3061, 2986, 1602, 1284, 1015 cm⁻¹. MS (EI): *m/z* (%) 314 (M⁺, 10.5), 177 (100). HRMS Calculated for C₁₅H₁₇F₂O₃P: 314.0883; Found: 314.0885.

Diethyl benzo[*b*]thiophen-2-yldifluoromethylphosphonate (3ma). ¹H NMR (300 MHz, CDCl₃) δ (ppm) 7.83–7.88 (m, 2H), 7.74 (s, 1H), 7.40–7.43 (m, 2H), 4.20–4.35 (m, 4H), 1.36 (t, *J* = 7.2 Hz, 6H). ¹⁹F NMR (282 MHz, CDCl₃) δ (ppm) –98.4 (d, ²*J*_{PF} = 112.0 Hz, 2F). ¹³C NMR (100 MHz, CDCl₃) δ (ppm) 140.6, 138.7, 134.4 (td, ²*J*_{FC} = 26.0 Hz, ²*J*_{PC} = 17.1 Hz), 126.2 (m), 126.0, 125.0, 122.6, 116.6 (td, ¹*J*_{FC} = 260.5 Hz, ¹*J*_{PC} = 221.8 Hz), 66.3 (d, ²*J*_{PC} = 6.7 Hz), 16.5 (d, ³*J*_{PC} = 5.2 Hz). ³¹P NMR (162 MHz, CDCl₃) δ (ppm) 4.80 (t, ²*J*_{FF} = 112.6 Hz). IR (thin film) ν 3061, 2985, 1531, 1284, 1018 cm⁻¹. MS (EI): *m*/*z* (%) 320 (M⁺, 12.1), 183 (100). HRMS Calculated for C₁₅H₂₃F₂O₃P: 320.0448; Found: 320.0451.

Dibutyl difluoro(phenyl)methylphosphonate (3ab). ¹H NMR (300 MHz, CDCl₃) δ (ppm) 7.45–7.63 (m, 5H), 4.03–4.18 (m, 4H), 1.59–1.66 (m, 4H), 1.31–1.40 (m, 4H), 0.90 (t, J = 5.4 Hz, 6H). ¹⁹F NMR (282 MHz, CDCl₃) δ (ppm) –108.7 (d, ² $J_{\rm PF} = 117.0$ Hz, 2F). ¹³C NMR (100 MHz, CDCl₃) δ (ppm) 132.8 (td, ² $J_{\rm FC} = 22.3$ Hz, ² $J_{\rm PC} = 14.1$ Hz), 130.8 (m), 126.3 (td, ³ $J_{\rm FC} = 6.7$ Hz, ³ $J_{\rm PC} = 2.2$ Hz), 118.2 (td, ¹ $J_{\rm FC} = 262.0$ Hz, ¹ $J_{\rm PC} = 217.4$ Hz), 68.4 (d, ² $J_{\rm PC} = 6.7$ Hz), 32.5 (d, ${}^{3}J_{PC}$ = 5.9 Hz), 18.6, 13.5. ${}^{31}P$ NMR (162 MHz, CDCl₃) δ (ppm) 6.40 (t, ${}^{2}J_{FP}$ = 116.0 Hz). IR (thin film) ν 3069, 2963, 1453, 1276, 1021 cm⁻¹. MS (EI): *m*/*z* (%) 320 (M⁺, 1.6), 127 (100). HRMS Calculated for C₁₅H₂₃F₂O₃P: 320.1353; Found: 320.1349.

0,0-Diethyl difluoro(phenyl)methylphosphonothioate (3ac). ¹H NMR (300 MHz, CDCl₃) δ (ppm) 7.41–7.60 (m, 5H), 4.07–4.24 (m, 4H), 1.29 (t, *J* = 7.2 Hz, 6H). ¹⁹F NMR (282 MHz, CDCl₃) δ (ppm) –107.6 (d, ²*J*_{PF} = 122.7 Hz, 2F). ¹³C NMR (100 MHz, CDCl₃) δ (ppm) 132.3 (td, ²*J*_{FC} = 22.3 Hz, ²*J*_{PC} = 14.9 Hz), 130.7 (m), 128.1 (m), 126.9 (td, ³*J*_{FC} = 6.7 Hz, ³*J*_{PC} = 2.2 Hz), 119.1 (td, ¹*J*_{FC} = 266.5 Hz, ¹*J*_{PC} = 179.4 Hz), 64.8 (d, ²*J*_{PC} = 7.5 Hz), 16.2 (d, ³*J*_{PC} = 6.0 Hz). ³¹P NMR (162 MHz, CDCl₃) δ (ppm) 75.6 (t, ²*J*_{FP} = 121.4 Hz). IR (thin film) ν 3066, 2984, 1451, 1259, 1016 cm⁻¹. MS (EI): *m/z* (%) 280 (M⁺, 30.1), 127 (100). HRMS Calculated for C₁₁H₁₅F₂O₂PS: 280.0498; Found: 280.0497.

0,0-Diethyl (4-*tert***-butylphenyl)difluoromethylphosphonothioate (3bc).** ¹H NMR (300 MHz, CDCl₃) δ (ppm) 7.52 (d, J = 8.1 Hz, 2H), 7.44 (d, J = 8.4 Hz, 2H), 4.11–4.24 (m, 4H), 1.27–1.33 (m, 15H). ¹⁹F NMR (282 MHz, CDCl₃) δ (ppm) –107.7 (d, ² $J_{\rm PF} = 124.6$ Hz, 2F). ¹³C NMR (100 MHz, CDCl₃) δ (ppm) 154.0, 129.4 (td, ² $J_{\rm FC} = 22.3$ Hz, ² $J_{\rm PC} = 14.9$ Hz), 126.7 (m), 125.1, 119.3 (td, ¹ $J_{\rm FC} = 266.4$ Hz, ¹ $J_{\rm PC} = 180.8$ Hz), 64.7 (d, ² $J_{\rm PC} = 6.7$ Hz), 34.9, 31.3, 16.2 (d, ³ $J_{\rm PC} = 6.7$ Hz). ³¹P NMR (162 MHz, CDCl₃) δ (ppm) 75.9 (t, ² $J_{\rm FP} = 124.1$ Hz). IR (thin film) ν 3048, 2966, 1613, 1266, 1018 cm⁻¹. MS (EI): m/z (%) 336 (M⁺, 13.5), 183 (100). HRMS Calculated for C₁₅H₂₃F₂O₂PS: 336.1124; Found: 336.1127.

0,0-Diethyl (4-bromophenyl)difluoromethylphosphonothioate (3gc). ¹H NMR (300 MHz, CDCl₃) δ (ppm) 7.58 (d, *J* = 8.4 Hz, 2H), 7.45 (d, *J* = 7.8 Hz, 2H), 4.12–4.24 (m, 4H), 1.30 (t, *J* = 6.9 Hz, 6H). ¹⁹F NMR (282 MHz, CDCl₃) δ (ppm) –109.0 (d, ²*J*_{PF} = 120.7 Hz, 2F). ¹³C NMR (100 MHz, CDCl₃) δ (ppm) 131.5 (m), 131.4, 128.6 (m), 125.5, 118.8 (td, ¹*J*_{FC} = 267.2 Hz, ¹*J*_{PC} = 180.1 Hz), 64.9 (d, ²*J*_{PC} = 6.7 Hz), 16.2 (d, ³*J*_{PC} = 6.0 Hz). ³¹P NMR (162 MHz, CDCl₃) δ (ppm) 74.8 (t, ²*J*_{FP} = 121.0 Hz). IR (thin film) ν 3074, 2983, 1595, 1488, 1257, 1066 cm⁻¹. MS (EI): *m*/*z* (%) 358 (M⁺, 7.8), 153 (100). HRMS Calculated for C₁₁H₁₄BrF₂O₃P: 357.9604; Found: 357.9600.

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