

Synthesis of Enantiomerically Pure 2',3',5'-Trideoxy-4'-[(diethoxyphosphoryl)difluoromethyl]thymidine Analogues

Alberto Arnone,^[a] Pierfrancesco Bravo,^{*[b]} Massimo Frigerio,^[b] Andrea Mele,^[b] Barbara Vergani^[a] and Fiorenza Viani^{*[a]}

Keywords: Fluorine / Sulfoxides / Nucleotide analogues / Asymmetric synthesis

D- and L-(diethoxyphosphoryl)difluoromethyl nucleoside analogues **10** have been synthesized using the building block approach, starting from chiral fluorinated molecules. The key steps of the synthetic sequence were condensation of 2-methyl-5-(4-methylphenylsulfinyl)pent-2-ene (**1**) and

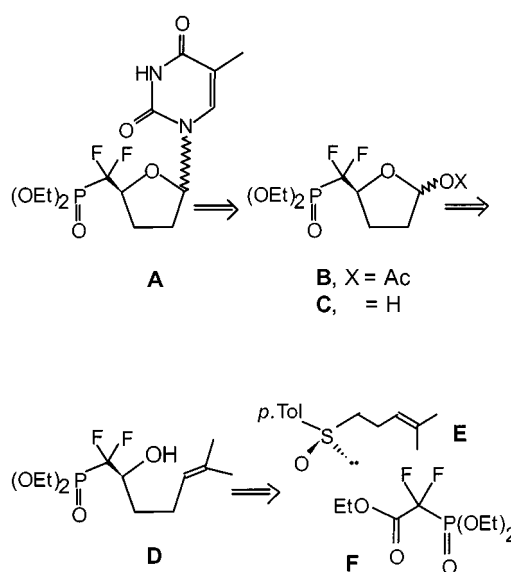
ethyl 2-(diethoxyphosphoryl)-2,2-difluoroacetate (**2**), reduction of the thus formed ketones **3** to alcohols **4**, reductive removal of the sulfur moiety to give hydroxy phosphonates **6**, and oxidative cyclization to give furanose derivatives **8**.

Phosphonates^[1] and structurally novel phosphonate isomers^[2] or non-isomers^[3] can mimic phosphates in biological systems. The resistance of the phosphorus–carbon phosphonate linkage to hydrolysis by chemical agents or esterases is one of the features responsible for their increasing popularity. Fluoro-substitution at the α -carbon of phosphonates may increase the effectiveness of these phosphate mimetics as a result of both geometric and electronic factors.^[4] The replacement of phosphates by fluorophosphonates has provided a number of analogues showing significant activity.^[5] A number of fluoromethylene phosphonates,^[6] as well as some anomeric^[7] and conformationally constrained^[8] isomers of nucleotides have recently been prepared and evaluated with regard to their enzymatic inhibitory activity.

As part of our program devoted to exploring the utility of the 4-methylphenylsulfinyl chiral auxiliary group in the synthesis of new fluoro-substituted nucleoside analogues, we have reported the synthesis of enantiomerically pure 3'-arylsulfonyl thymidine phosphonate analogues bearing a fluoromethyl group at the 4'-position of the sugar ring,^[9] and of chiral and enantiomerically pure 4'-difluoromethylphosphonate thymidine analogues bearing a sulfonyl moiety at the 3'-carbon of the glycosidic fragment of the molecule.^[10]

Since the removal of the 3'-(4-methylphenylsulfonyl) moiety^[11] from 4'-difluoromethylphosphoryl-3'-sulfonyl thymidine analogues^[10] did not afford 2',3'-dideoxy-dihydro-4'-difluoromethylphosphonate thymidine analogues **10**, but rather led to decomposition of the substrates,^[12] we focused on a different approach for obtaining enantiomerically pure compounds **10** in a targeted manner.

As depicted in Scheme 1, starting from 2-methyl-5-(4-methylphenylsulfinyl)pent-2-ene (**E**) and ethyl 2-(diethoxy-



Scheme 1. Retrosynthesis

phosphoryl)-2,2-difluoroacetate (**F**)^[14] and following a seven-step synthetic sequence, the final derivatives **A** were obtained. As a masked anomeric carbon on sulfoxide **E**, a trisubstituted double bond was chosen in order to avoid total or partial hydrogenation of the olefin during the hydrogenolytic step of the desulfinylation. Ethyl 2-(diethoxyphosphoryl)-2,2-difluoroacetate (**F**) was prepared following the methodology described previously.^[10]

Results and Discussion

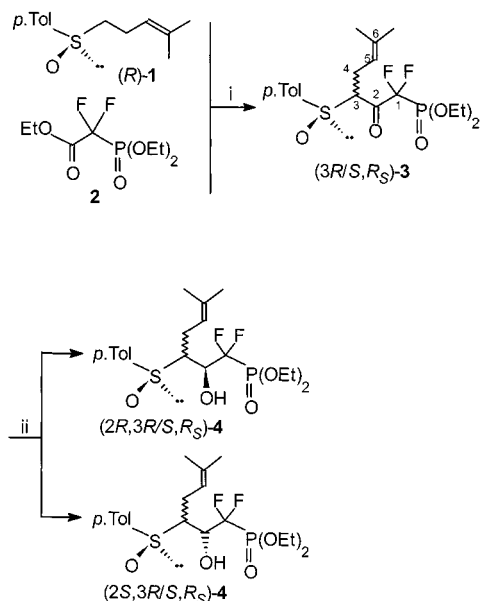
Synthesis of α -(Diethoxyphosphoryl)difluoromethyl]- α' -sulfinyl Alcohols (**4**)

The lithium derivative of 2-methyl-5-(4-methylphenylsulfinyl)pent-2-ene (**1**) (obtained by treatment with LDA in THF at -60°C) was acylated with ethyl 2-(diethoxyphosphoryl)-2,2-difluoroacetate (**2**) in the same solvent at -70°C (Scheme 2). A mixture of labile diastereomeric ke-

^[a] C.N.R. Centro di Studio sulle Sostanze Organiche Naturali, via Mancinelli 7, I-20131 Milano, Italy
E-mail: viani@dept.chem.polimi.it

^[b] Dipartimento di Chimica del Politecnico di Milano, via Mancinelli 7, I-20131 Milano, Italy
Fax: (internat.) + 39-02/2399-3080
E-mail: bravo@dept.chem.polimi.it

tones **3** was obtained, which, after rapid workup, was treated with sodium borohydride at 0°C to afford the secondary alcohols **4** in 85% overall yield. After repeated flash chromatographic purification, the four diastereomers **4** were isolated as C-3 epimeric pairs of compounds.



Scheme 2. Reagents and conditions: (i) LDA, THF, −70°C; (ii) NaBH₄, CH₃OH/NH₃, 0°C

Synthesis of 4'-[(Diethoxyphosphoryl)difluoromethyl]-pentofuranose (**8**)

The synthetic sequence starting from the aforementioned 3-epimeric mixture of alcohols (2*R*, 3*R*/*S*, *R*_{*S*})-**4** is depicted in Scheme 3. The desulfinylated product **6** was obtained following a two-step sequence: deoxygenation of the sulfinyl group with sodium iodide and trifluoroacetic anhydride^[15] followed by hydrogenolytic cleavage of the sulfinyl carbon–sulfur bond with Raney-Ni. The latter step was carried out under carefully controlled reaction conditions designed to minimize (< 5%) the simultaneous hydrogenation of the double bond.^[16] The enantiomeric purity of (*S*)-**6** at this stage was checked with the aid of a lanthanide shift reagent (vide infra). In contrast to a literature report on analogous substrates,^[17] no evidence of epimerization at the carbon stereocentre of the secondary alcohol was detected in the course the hydrogenolytic desulfinylation step.

The C=C bond of (*S*)-**6** was then subjected to oxidative cleavage with sodium periodate/ruthenium trichloride in a two-phase system (CCl₄/CH₃CN/H₂O, 1:1:2). The intermediate aldehyde thus formed underwent spontaneous ring-closure at the secondary hydroxyl group to give the lactol **8** in 88% yield. ¹H- and ¹⁹F-NMR analyses of the product showed that it consisted of a 1:1 mixture of the β(1*R*) and α(1*S*) anomers. The corresponding γ-lactone, (*S*)-**7**, arising from excessive oxidation of the aldehyde, was formed in low yields (6%). This could be converted back to the lactol **8** by reduction with DIBAH in toluene.

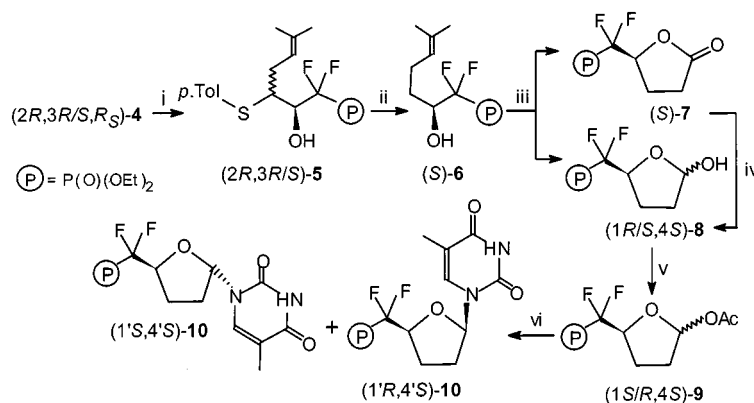
Synthesis of 4'-[(Diethoxyphosphoryl)difluoromethyl] Nucleoside Analogues (**10**)

Activation of the lactol **8** for the subsequent condensation with the nucleobase was performed by acetylation with acetic anhydride in pyridine and gave a 10:1 *anti*/*syn* epimeric mixture of the α(1*R*) and β(1*S*) acetyl derivatives **9**. Coupling of the activated persilylated thymine with **9** was performed in dichloroethane at 45°C and required 20 min in the presence of trimethylsilyl triflate as catalyst. In this way, the corresponding 4'-[(diethylphosphoryl)difluoromethyl]thymidine analogues were obtained as a 2:1 epimeric mixture of (1'*R*, 4'*S*)- [β epimer] and (1'*S*, 4'*S*)-**10** [α epimer] in 95% overall yield.

Application of the same synthetic sequence to (2*S*, 3*R*/*S*, *R*_{*S*})-**4** afforded, in comparable overall chemical yield, the nucleoside analogues of the L series: (1'*S*, 4'*R*)- [α epimer] and (1'*R*, 4'*R*)-**10** [β epimer].

Structural and Configurational Assignments – Enantiomeric Purity

The ¹H-, ¹³C-, ¹⁹F-, and ³¹P-NMR spectra of compounds **4**–**14** were in good agreement with the proposed structures. The stereochemistry at the 2-position of the chain was assigned by esterification of the desulfinylated alcohols **6** with chiral phenylpropionic acids and then subjecting the products to ¹H-NMR-spectral analyses according to the Helmchen method.^[18] ¹⁹F-NMR spectra of the alcohols **4** having a 3-methylbut-2-enyl residue at the 3-position of the chain showed close similarity with the corresponding compounds used as substrates in the preceding work,^[10] where a ω-propenyl chain was attached to the carbon atom in the position α to the sulfinyl sulfur. This evidence allowed unequivocal assignment of the absolute stereochemistries at C-2 and C-3. The stereochemistries of the 1-acetyl derivatives **9** and of the nucleoside analogues **10** followed from ¹H{¹H} and ¹H{¹⁹F} NOE experiments. Thus, upon irradiation of both the OCH₂ protons and the fluorine atoms, 1-H showed sizeable NOE enhancements (0.5%) in (1*S*, 4'*S*)-**9**, but not in the C-1 epimer. Considering the nucleoside analogues **10**, saturation of the fluorine nuclei at δ = −119.99 and δ = −125.26 in the major isomer (1'*R*, 4'*S*)-**10** enhanced the 6-H signal (1.5 and 2.0%, respectively), whereas no NOE enhancements were observed between the corresponding nuclei in the minor epimer (1'*S*, 4'*S*)-**10**. It is also interesting to note that in this series of compounds, the ¹³C-NMR spectra of **10** show long-range, through-space coupling of C-6 of the nucleobase with both diastereotopic F nuclei on the remote R_f moiety. This coupling was detectable only for the β anomer. In the broad-band decoupled ¹³C{¹H}-NMR spectrum of (1'*R*, 4'*S*)-**10** [β anomer] in CDCl₃ (see Scheme 3), the signal assigned to C-6 appeared as a dd, with two *J*_{CF} = 2.5 Hz.^[19] The corresponding signal of (1'*S*, 4'*S*)-**10** [α anomer] appeared as a singlet. Interestingly, the through-space transmitted coupling was no longer seen when the spectrum was recorded in DMSO, even though ¹H{¹⁹F} NOE experiments in the latter solvent



Scheme 3. Reagents and conditions: (i) NaI, (CF₃CO)₂O, acetone, -20°C; (ii) Raney-Ni, C₂H₅OH, 80°C; (iii) RuCl₃, CCl₄/CH₃CN/H₂O (1:1:2), NaIO₄, 0°C; (iv) DIBAH, toluene, -60°C; (v) (CH₃CO)₂O, Py, 0°C; (vi) thymine, HMDS, (NH₄)₂SO₄, reflux, TMSiOTf, (CH₂Cl)₂, 45°C

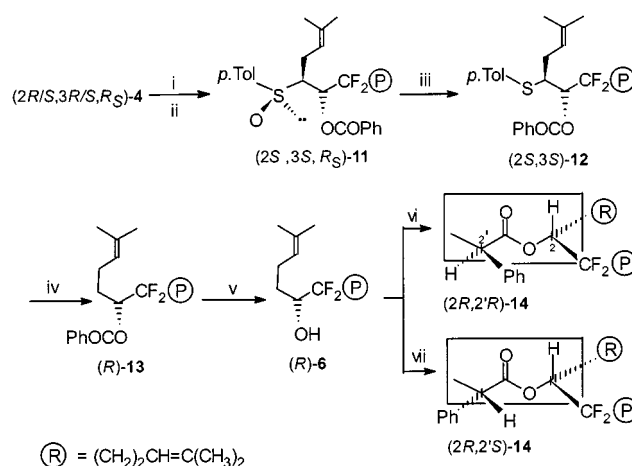
revealed that both diastereotopic F atoms are in spatial proximity to 6-H of the nucleobase, indicating that the hydrogen-bond properties of the solvent play a role in the transmission of spin-spin coupling. This finding is in good agreement with what has previously been reported in the case of 2',3'-dideoxy-4'-fluoroalkyl nucleosides.^[20] It was demonstrated that this kind of through-space coupling is mediated by intramolecular C—F...H—C hydrogen bonds. The data for the phosphonates **10** confirm that through-space coupling constants may be used as an easy and straightforward stereochemical tool in the structural characterization of compounds of this class.

The enantiomeric purity of (S)-**6** was carefully checked by both the lanthanide shift reagent method and by esterification with chiral acids (see Experimental Section). Moreover, Scheme 4 depicts a synthetic sequence starting from a diastereomerically pure benzoyl derivative **11** of the aforementioned alcohols **4**. The epimerization that might affect the C-2 stereocentre during the desulfinylation step can, in fact, be avoided in the presence of the *O*-benzoyl protection.^[21] The mixture of diastereomeric alcohols **4** was esterified and the benzoyl derivative, (2*S*,3*S*,*R_S*)-**11**, was isolated as a pure compound. This was then further reacted to afford the heptenol (R)-**6**, which was submitted to esterification with (R)- and (S)-2-phenylpropionic acids. The ¹H- and ¹⁹F-NMR spectra of the derivatives **14** were superimposable on those of the analogues derived from the enantiomer (S)-**6** without the benzoylation step (Scheme 3). This finding further confirmed that the desulfinylation step was not accompanied by any racemization, even in the absence of the *O*-benzoyl protecting group.

The absolute stereochemistry at C-3 of the benzoyl derivatives **12** was assigned through chemical correlations.^[22]

Concluding Remarks

Both D- and L-2',3'-dideoxy-difluoromethylphosphonate nor-analogues of thymidine nucleotide have been obtained by a total synthesis starting from (*R_S*)-2-methyl-5-(4-methylphenylsulfanyl)pent-2-ene (**1**) and ethyl 2-(diethoxyphos-



Scheme 4. Reagents and conditions: (i) PhCOOH, DCC, DMAP, CH₂Cl₂, 0°C; (ii) flash column-chromatographic separation; (iii) NaI, (CF₃CO)₂O, acetone, -20°C; (iv) Raney-Ni, C₂H₅OH, 80°C; (v) NaOH, CH₃OH, room temp.; (vi) (-)-(R)-2-phenylpropionic acid, DCC, DMAP, CH₂Cl₂, 0°C; (vii) (+)-(S)-2-phenylpropionic acid, DCC, DMAP, CH₂Cl₂, 0°C

phoryl)-2,2-difluoroacetate (**2**). Seven steps were required and the products were obtained in 45% overall chemical yield.

Experimental Section

General Details: [α]_D values were obtained on JASCO DIP-181 and PROPOL polarimeters. — TLC was performed on Merck silica gel 60 F₂₅₄. — Flash column-chromatographic purifications were performed on silica gel 60 (60–200 μm, Merck). — ¹H-, ¹³C-, ¹⁹F-, and ³¹P-NMR spectra were recorded in CDCl₃ solution on a Bruker AC 250L spectrometer operating at 250 MHz and equipped with a supplementary broadband modulator BM1. Chemical shifts are expressed in ppm (δ), referenced to internal tetramethylsilane (TMS) for ¹H and ¹³C nuclei (δ_H and δ_C = 0.00); C₆F₆ was used as an internal standard (δ_F = -162.90) for ¹⁹F, and external H₃PO₄ (δ_P = 0) for ³¹P. In descriptions of the ¹³C-NMR spectra, upper case letters denote the patterns resulting from one bond (C,H) coupling constants, while lower case letters denote (C,F) and (C,P) coupling constants. — Mass spectra were recorded on a TSQ 70 Finnigan MAT three-stage quadrupole instrument. — Infrared

spectra were obtained using a Perkin–Elmer System 2000 FT-IR spectrometer (scan range: 15600 cm⁻¹; combined scan direction).

– Combustion microanalyses were performed by Redox SNC, Cogolno Monzese (Milano). – THF was freshly distilled from Na; diisopropylamine was freshly distilled from CaH₂; in all other cases, commercially available reagent-grade solvents were employed without purification. – All reactions involving organic solvents were performed under nitrogen atmosphere in flame-dried glassware.

Synthesis of (2*R*,3*R*,*R*_S)-, (2*R*,3*S*,*R*_S)-, (2*S*,3*S*,*R*_S)- and (2*S*,3*R*,*R*_S)-Diethyl 1,1-Difluoro-2-hydroxy-6-methyl-3-(4-methylphenylsulfinyl)hept-5-enylphosphonates (4): A solution of 2-methyl-5-(4-methylphenylsulfinyl)pent-2-ene (**1**, 6.5 mmol, 1.4 g) in THF (25 mL) was added dropwise to a solution of LDA (7.7 mmol, 1.1 mL) in THF (13 mL) stirred at –70 °C under nitrogen atmosphere. After 5 min at this temperature, a solution of diethyl (ethoxycarbonyl)(difluoromethyl)phosphonate (**2**, 7.7 mmol, 2.0 g) in THF (13 mL) was similarly added to the yellow solution. After 2 min, the reaction was quenched by the addition of a saturated solution of NH₄Cl and the organics were extracted with Et₂O. The combined extracts were dried with anhydrous sodium sulfate, filtered, and concentrated to dryness under reduced pressure. The residue thus obtained, consisting of a 1:1 mixture of (3*R*,*R*_S)/(3*S*,*R*_S)-diethyl 1,1-difluoro-6-methyl-3-(4-methylphenylsulfinyl)-2-oxo-hept-5-enylphosphonates (**3**), was reduced directly without further purification.

The crude residue was taken up in a 9:1 mixture of methanol and ammonia (30% aqueous solution, 30 mL), the resulting solution was cooled to 0 °C, and a suspension of NaBH₄ (7.7 mmol, 291 mg) in the same solvent mixture (30 mL) was added dropwise. After 10 min, the reaction was quenched by adding dilute aq. HCl until pH 4 was attained. The solvents were then evaporated under reduced pressure and to the remaining aqueous phase was added Et₂O (3 × 30 mL). After separation of the layers, the organic phase was dried with anhydrous sodium sulfate and a residue was isolated following standard workup. ¹H- and ¹⁹F-NMR spectra of the crude material revealed the following diastereoisomeric ratio: (2*R*,3*R*,*R*_S)/(2*R*,3*S*,*R*_S)/(2*S*,3*S*,*R*_S)/(2*S*,3*R*,*R*_S)-**4** = 1.8:1.3:1.0:2.4 in 85% overall yield. Repeated flash column chromatography eluting with *n*-hexane/AcOEt, 1:1, allowed the separation of the diastereomeric pairs of alcohols **4**: (2*R*,3*R*,*R*_S)- together with (2*R*,3*S*,*R*_S)-**4**: 1.17 g (41%). – *R*_f = 0.35. – ¹H NMR (CDCl₃): δ = 1.2–1.4 (m, 2 × 6 H, 4 × OCH₂CH₃), 1.5–1.8 (br. s, 2 × 6 H, 4 × 6-Me), 2.3–3.1 (m, 2 × 6 H, 2 × 3-H, 2 × 4-H₂ and 2 × ArMe), 4.0–4.7 (m, 2 × 5 H, 2 × 2-H and 4 × OCH₂CH₃), 5.05 and 5.10 (m, 2 × 1 H, 2 × 5-H), and 7.2–7.7 (m, 2 × 4 H, ArH). – ¹⁹F NMR (CDCl₃): (2*R*,3*R*,*R*_S)-**4**: δ = –125.65 (br. ddd, *J* = 304.0, 101.3 and 21.9 Hz, 1 F, F-1a) and –111.88 (br. ddd, *J* = 304.0, 98.0 and 5.5 Hz, 1 F, F-1b); (2*R*,3*S*,*R*_S)-**4**: δ = –126.02 (br. ddd, *J* = 302.5, 101.3 and 23.5 Hz, 1 F, F-1a) and –115.67 (br. ddd, *J* = 302.5, 99.0 and 5.0 Hz, 1 F, F-1b). – ³¹P NMR (CDCl₃): δ = 6.5–7.5 (m, 2 × 1 P, 2 × P-1). – C₁₉H₂₉F₂O₅PS (438): calcd. C 52.05, H 6.67; found C 52.02, H 6.65.

(2*S*,3*R*,*R*_S)-**4** together with (2*S*,3*S*,*R*_S)-**4**: 1.28 g (45%). – *R*_f = 0.32. – ¹H NMR (CDCl₃): δ = 1.2–1.4 (m, 2 × 6 H, 4 × OCH₂CH₃), 1.5–1.8 (br. s, 2 × 6 H, 4 × 6-Me), 2.3–3.1 (m, 2 × 6 H, 2 × 3-H, 2 × 4-H₂ and 2 × ArMe), 4.0–4.7 (m, 2 × 5 H, 2 × 2-H and 4 × OCH₂CH₃), 4.90 and 5.29 (m, 2 × 1 H, 2 × 5-H), 7.2 and 7.7 (m, 2 × 4 H, ArH). – ¹⁹F NMR (CDCl₃): (2*S*,3*R*,*R*_S)-**4**: δ = –124.84 (br. ddd, *J* = 302.4, 101.1 and 22.6 Hz, 1 F, F-1a), –118.02 (br. ddd, *J* = 302.4, 100.0 and 6.8 Hz, 1 F, F-1b); (2*S*,3*S*,*R*_S)-**4**: δ = –121.82 (br. ddd, *J* = 303.7, 100.1 and 20.3 Hz, 1 F, F-1a) and –116.43 (br. ddd, *J* = 303.7, 100.3 and 9.0 Hz, 1 F, F-1b). – ³¹P NMR (CDCl₃): δ = 6.1–6.7 (m, 2 × 1 P, 2 × P-1).

– C₁₉H₂₉F₂O₅PS (438): calcd. C 52.05, H 6.67; found C 52.07, H 6.68.

As a by-product, (*E*)-diethyl 1,1-difluoro-2-hydroxy-6-methylhepta-3,5-dienylphosphonate was isolated: 116 mg (6%). – *R*_f = 0.42. – ¹H NMR (CDCl₃): δ = 1.36 and 1.38 (t, *J* = 7.0 Hz, 6 H, 2 × OCH₂CH₃), 1.79 (br. s, 6 H, 2 × 6-Me), 3.30 (d, *J* = 6.1 Hz, 1 H, 2-OH), 4.27 (m, 4 H, 2 × OCH₂CH₃), 4.55 (br. dddd, *J* = 16.5, 8.4, 7.2, 6.5 and 6.1 Hz, 1 H, 2-H), 5.62 (br. dd, *J* = 15.1 and 6.5 Hz, 1 H, 3-H), 5.88 (br. d, *J* = 11.2 Hz, 1 H, 5-H), 6.65 (br. dd, *J* = 15.1 and 11.2 Hz, 1 H, 4-H). – ¹⁹F NMR (CDCl₃): δ = –124.79 (br. ddd, *J* = 303.0, 100.3 and 16.5 Hz, 1 F, F-1a), –117.01 (br. ddd, *J* = 303.0, 100.2 and 8.4 Hz, 1 F, F-1b). – ³¹P NMR (CDCl₃): δ = 7.59 (br. dd, *J* = 100.3 and 100.2 Hz, 1 P, P-1). – C₁₂H₂₁O₄F₂P (298): calcd. C 48.32, H 7.09; found C 48.37, H 7.10.

Synthesis of (2*R*,3*R*)-, (2*R*,3*S*)-, (2*S*,3*S*)-, and (2*S*,3*R*)-Diethyl 1,1-Difluoro-2-hydroxy-6-methyl-3-(4-methylphenylsulfinyl)hept-5-enylphosphonate (5). – **General Procedure:** A solution of trifluoroacetic anhydride (5.1 mmol, 724 μL) in acetone (5 mL) was added dropwise to a stirred suspension of the (diethoxyphosphoryl)difluoromethyl sulfinyl **4** (1.7 mmol, 744 mg) and NaI (3.4 mmol, 517 mg) in the same solvent (15 mL) at –20 °C under N₂. After 10 min, the reaction was quenched by adding a satd. aq. solution of Na₂SO₃ and NaHCO₃, the organics were extracted with Et₂O and, after standard workup, a residue was obtained, which was purified by flash chromatography eluting with *n*-hexane/AcOEt, 8:2.

(a) Reaction of (2*R*,3*R*,*R*_S)-**4** afforded (2*R*,3*R*,*S*)-**5**: 610 mg (85%). – *R*_f = 0.35. – C₁₉H₂₉O₄F₂PS (422): calcd. C 54.02, H 6.92; found C 54.00, H 6.97. – ¹H-, ¹⁹F-, and ³¹P-NMR data of compounds (2*R*,3*R*)- and (2*R*,3*S*)-**5** are reported in Table 1.

(b) Reaction of (2*S*,3*S*,*R*_S)-**4** afforded (2*S*,3*S*,*R*)-**5**: 624 mg (87%). – *R*_f = 0.35. – ¹H-, ¹⁹F-, and ³¹P-NMR data were superimposable on those of the aforementioned enantiomers (Table 1). – MS (DIS EI); *m/z* (%): 422 [(M + H)⁺] (25), 285 [C₁₅H₁₉SOF₂⁺] (14), 267 [(285 – H₂O)⁺] (100), 199 [C₁₀H₉SF₂⁺] (30), 149 [C₉H₉S⁺] (12), 123 [C₇H₇S⁺] (41), 91 [C₇H₇⁺] (24), 77 [C₆H₅⁺] (12), 69 [C₅H₅⁺] (6), 43 [C₃H₃⁺] (5). – C₁₉H₂₉O₄F₂PS (422): calcd. C 54.02, H 6.92; found C 54.05, H 6.90.

Synthesis of (S)- and (R)-Diethyl 1,1-Difluoro-2-hydroxy-6-methylhept-5-enylphosphonate (6). – **General Procedure:** N₂ was bubbled through a suspension of Raney-Ni (500 mg) in ethanol (5 mL) at room temp. for 2 h. Then, a solution of the thioalcohol **5** (1.18 mmol, 500 mg) in ethanol (15 mL), which had been pre-treated by bubbling N₂ for 4 h, and cyclohexene (500 μL) were added. The resulting mixture was refluxed under N₂ for 1 h, and then the Raney-Ni was filtered off, carefully washed with EtOAc (5 × 3 mL), and the combined clear extracts were concentrated to dryness in vacuo. The residue was purified by flash column chromatography eluting with *n*-hexane/EtOAc, 7:3.

(a) Reaction of (2*R*,3*R*,*S*)-**5** afforded (S)-**6**: 284 mg (80%). – *R*_f = 0.35. – [α]_D²⁰ = –9.50 (*c* = 0.5, CHCl₃). – C₁₂H₂₃O₄F₂P (300): calcd. C 48.00, H 7.72; found C 48.07, H 7.70. – ¹H-, ¹⁹F-, and ³¹P-NMR data are reported in Table 1.

As a by-product, (S)-diethyl 1,1-difluoro-2-hydroxy-6-methylheptylphosphonate was obtained: 18 mg (5%). – *R*_f = 0.40 (*n*-hexane/AcOEt, 2:3). – [α]_D²⁰ = –11.2 (*c* = 0.7, CHCl₃). – ¹H NMR (CDCl₃): δ = 0.88 (d, *J* = 6.5 Hz, 6 H, 2 × 6-Me), 1.1–1.8 (m, 7 H, 6-H, 3-, 4- and 5-H₂), 1.39 (br. t, *J* = 7.2 Hz, 6 H, 2 × OCH₂CH₃), 2.20 (br. s, 1 H, 2-OH), 3.96 (m, 1 H, 2-H), 4.30 (m, 4 H, 2 × OCH₂Me). – ¹⁹F NMR (CDCl₃): δ = –126.87 (br. ddd,

Table 1. NMR data for compounds **5**, **6** and **9**

Compound	^1H NMR (CDCl_3/TMS) δ , J (Hz)	^{19}F NMR ($\text{CDCl}_3/\text{C}_6\text{F}_6$) δ , J (Hz)	^{31}P NMR ($\text{CDCl}_3/\text{H}_3\text{PO}_4$) δ , J (Hz)
(2 <i>R</i> ,3 <i>R</i>)- 5	1.34 and 1.36 (t, $J = 7.1$ Hz, 6 H, $2 \times \text{OCH}_2\text{CH}_3$), 1.56 and 1.71 (br. s, 6 H, $2 \times 6\text{-Me}$), 2.20 and 2.53 (m, 2 H, 4- H_2), 2.31 (br. s, 3 H, ArMe), 2.98 (br. signal, 1 H, 2-OH), 3.43 (m, 1 H, 3-H), 3.99 (dddd, $J = 21.7, 6.0, 5.3$ and 3.2 Hz, 1 H, 2-H), 4.2–4.4 (m, 4 H, $2 \times \text{OCH}_2\text{Me}$), 5.23 (m, 1 H, 5-H), 7.10 and 7.36 (m, 4 H, ArH)	–125.81 (br. ddd, $J = 305.1, 103.0$ and 21.7 Hz, 1 F, 1a-F), –114.80 (br. ddd, $J = 305.1, 101.5$ and 6.0 Hz, 1 F, 1b-F)	7.01 (br. dd, $J = 103.0$ and 101.5 Hz, 1 P, P-1)
(2 <i>R</i> ,3 <i>S</i>)- 5	1.32 and 1.34 (t, $J = 7.1$ Hz, 6 H, $2 \times \text{OCH}_2\text{CH}_3$), 1.64 and 1.73 (br. s, 6 H, $2 \times 6\text{-Me}$), 2.38 and 2.63 (m, 2 H, 4- H_2), 2.33 (br. s, 3 H, ArMe), 2.60 (br. signal, 1 H, 2-OH), 3.53 (m, 1 H, 3-H), 4.1–4.4 (m, 4 H, $2 \times \text{OCH}_2\text{Me}$), 4.16 (m, 1 H, 2-H), 5.35 (m, 1 H, 5-H), 7.10 and 7.32 (m, 4 H, ArH)	–124.33 (br. ddd, $J = 305.5, 105.3$, and 23.9 Hz, 1 F, 1a-F), –117.82 (br. ddd, $J = 305.5, 100.3$ and 6.3 Hz, 1 F, 1b-F)	6.85 (br. dd, $J = 105.3$ and 100.3 Hz, 1 P, P-1)
(<i>S</i>)- 6	1.39 (t, $J = 7.1$ Hz, 6 H, $2 \times \text{OCH}_2\text{CH}_3$), 1.5–1.8 (m, 2 H, 3- H_2), 1.63 and 1.68 (br. s, 6 H, $2 \times 6\text{-Me}$), 1.9–2.4 (m, 2 H, 4- H_2), 2.86 (d, 1 H, $J = 6.4$ Hz, 2-OH), 3.98 (m, 1 H, 2-H), 4.30 (m, 4 H, $2 \times \text{OCH}_2\text{Me}$), 5.12 (m, 1 H, 5-H)	–126.64 (br. ddd, $J = 304.5, 105.2$ and 18.4 Hz, 1 F, 1a-F), –118.28 (br. ddd, $J = 304.5, 102.3$ and 7.5 Hz, 1 F, 1b-F)	7.72 (br. dd, $J = 105.2$ and 102.3 Hz, 1 P, P-1)
(1 <i>R</i> ,4 <i>S</i>)- 9	1.38 (br. t, $J = 7$ Hz, 6 H, $2 \times \text{OCH}_2\text{CH}_3$), 2.04 (s, 3 H, OCOCH_3), 2.1–2.4 (m, 4 H, 2- H_2 , 3-H), 4.2–4.4 (m, 4 H, $2 \times \text{OCH}_2\text{CH}_3$), 4.65 (dddd, $J = 17.8, 9.5, 7.8$, 4.2 and 3.2 Hz, 1 H, 4-H), 6.41 (br. d, 1 H, $J = 4$ Hz, 1-H)	–127.13 (br. ddd, $J = 307.1, 101.1$ and 17.8 Hz, 1 F, 5a-F), –120.27 (br. ddd, $J = 307.1, 99.2$ and 9.5 Hz, 1 F, 5b-F)	6.31 (br. dd, $J = 101.1$ and 99.2 Hz, 1 P, P-5)
(1 <i>S</i> ,4 <i>S</i>)- 9	1.40 (br. t, $J = 7$ Hz, 6 H, $2 \times \text{OCH}_2\text{CH}_3$), 2.04 (s, 3 H, OCOCH_3), 2.1–2.6 (m, 4 H, 2- H_2 and 3-H), 4.2–4.4 (m, 4 H, $2 \times \text{OCH}_2\text{CH}_3$), 4.55 (m, 1 H, 4-H), 6.32 (br. s, 1 H, 1-H)	–125.50 (br. ddd, $J = 305.2, 101.8$, and 17.5 Hz, 1 F, 5a-F), and –122.90 (br. ddd, $J = 305.2, 100.7$ and 9.2 Hz, 1 F, 5b-F)	6.67 (br. dd, $J = 101.8$ and 100.7 Hz, 1 P, P-5)

$J = 303.8, 105.8$ and 18.2 Hz, 1 F, F-1a), –118.24 (br. ddd, $J = 303.8, 101.9$ and 7.6 Hz, 1 F, F-1b). – ^{31}P NMR (CDCl_3): $\delta = 7.70$ (br. dd, $J = 105.8$ and 101.9 Hz, 1 P, P-1). – $\text{C}_{12}\text{H}_{25}\text{O}_4\text{F}_2\text{P}$ (302): calcd. C 47.68, H 8.33; found C 47.67, H 8.30.

(b) Reaction of (2*S*,3*S*)-**5** afforded (*R*)-**6**: 297 mg (84%). – $R_f = 0.35$. – $[\alpha]_{\text{D}}^{20} = +9.29$ ($c = 0.8$, CHCl_3). – ^1H -, ^{19}F -, and ^{31}P -NMR spectra were superimposable on those of the enantiomer (*S*)-**6**. – $\text{C}_{12}\text{H}_{23}\text{O}_4\text{F}_2\text{P}$ (300): calcd. C 48.00, H 7.72; found C 48.05, H 7.76. The enantiomeric purity of compound (*R*)-**6** was checked by esterification with chiral acids (vide infra).

Synthesis of (1*R*,4*S*)- and (1*R*,4*R*)-4-*C*-Diethoxyphosphoryldifluoromethyl-2,3,5-trideoxy-glycero-pentofuranose (8**).** – **General Procedure:** At 0°C , RuCl_3 (40% solution in water, 0.011 mmol, 6 mg) was added to a solution of alcohol **6** (0.5 mmol, 150 mg) in a 1:1:2 mixture of $\text{CCl}_4/\text{CH}_3\text{CN}/\text{H}_2\text{O}$ (1 mL). After 1 min, NaIO_4 (2.0 mmol, 432 mg) was added and the mixture was allowed to warm to room temp. The reaction was quenched by adding water (1 mL) and the organics were extracted with CH_2Cl_2 (3×2 mL). After standard workup, the residue was purified by flash chromatography eluting with *n*-hexane/ AcOEt , 2:3.

(a) Reaction of (*S*)-**6** for 5 min afforded a 1:1 anomeric mixture of $\beta(1*R*)/\alpha(1*S*)-\mathbf{8}$: 120 mg (88%), together with (*S*)-5-[(diethoxyphosphoryl)difluoromethyl]- γ -lactone **7**: 8 mg (6%). – (1*R*,4*S*)-**8**: $R_f = 0.35$. – $[\alpha]_{\text{D}}^{20} = +16.9$ ($c = 0.7$, CHCl_3) at t_0 , $[\alpha]_{\text{D}}^{20} = -3.88$ ($c = 0.7$, CHCl_3) after 8 h. – $\text{C}_9\text{H}_{17}\text{O}_5\text{F}_2\text{P}$ (274): calcd. C 39.42, H 6.25; found C 39.40, H 6.22. – MS (DIS EI, 70 eV); m/z (%): 275 [(M + H) $^+$] (40), 274 [M $^+$] (10), 257 [(M – OH) $^+$] (13), 246 [(M – CO) $^+$] (26), 188 [$\text{C}_5\text{H}_{11}\text{PO}_3\text{F}_2$] (100), 138 [$\text{C}_4\text{H}_{11}\text{PO}_3$] (38), 29 [C_2H_5^+] (10).

(*S*)-**7**: $R_f = 0.38$. – $[\alpha]_{\text{D}}^{20} = +13.2$ ($c = 0.2$, CHCl_3). – $\text{C}_9\text{H}_{15}\text{O}_5\text{F}_2\text{P}$ (272): calcd. C 39.72, H 5.56; found C 39.76, H 5.58. – ^1H -, ^{19}F -, and ^{31}P -NMR data of compounds (1*R*,4*S*)-**8** and (*S*)-**7** are reported in Table 2.

(b) Reaction of (*R*)-**6** afforded the lactol (1*R*,4*R*)-**8** and the lactone (*R*)-**7** in a ratio similar to that of the aforementioned enantiomeric products, and in comparable chemical yields. (1*R*,4*R*)-**8**: $R_f = 0.35$. – $[\alpha]_{\text{D}}^{20} = -16.2$ ($c = 1.2$, CHCl_3) at t_0 , $[\alpha]_{\text{D}}^{20} = +3.76$ ($c = 1.2$, CHCl_3) after 8 h. – $\text{C}_9\text{H}_{17}\text{O}_5\text{F}_2\text{P}$ (274): calcd. C 39.42, H 6.25; found C 39.40, H 6.22. – ^1H -, ^{19}F -, ^{31}P -, and ^{13}C -NMR spectra of (1*S*,4*R*)-**8** and (1*R*,4*S*)-**8** were superimposable on those of (1*R*,4*S*)- and (1*S*,4*R*)-**8**. – MS (DIS EI, 70 eV); m/z (%): 275 [(M + H) $^+$] (20), 274 [M $^+$] (16), 257 [(M – OH) $^+$] (8), 246 [(M – CO) $^+$] (35), 188 [$\text{C}_5\text{H}_{11}\text{PO}_3\text{F}_2$] (100), 138 [$\text{C}_4\text{H}_{11}\text{PO}_3$] (22), 29 [C_2H_5^+] (17).

(*R*)-**7**: $R_f = 0.38$. – $[\alpha]_{\text{D}}^{20} = -13.0$ ($c = 0.8$, CHCl_3). – $\text{C}_9\text{H}_{15}\text{O}_5\text{F}_2\text{P}$ (274): calcd. C 39.72, H 5.56; found C 39.76, H 5.58.

(*S*)-5-[(Diethoxyphosphoryl)difluoromethyl]dihydrofuran-2(3*H*)-one (7**).** – **Reduction to Lactol **8**:** A 1.0 M solution of DIBAH in toluene (30 μL) was added to a stirred solution of (*S*)-**7** (8 mg, 0.029 mmol) in toluene (0.8 mL) at -60°C under N_2 . After 30 min, satd. aq. NH_4Cl solution was added, the organics were extracted with AcOEt , and the combined extracts were dried over anhydrous Na_2SO_4 . Standard workup gave a residue, which was purified by flash chromatography (*n*-hexane/ AcOEt , 2:3) to give (1*R*,4*S*)-**8**: 7 mg (87%). Physicochemical and spectroscopic data were identical to those of the (*R*)-**7** enantiomer described above.

Synthesis of (1*R*,4*S*)- and (1*S*,4*R*)-1-*O*-Acetyl-4-*C*-(diethoxyphosphoryldifluoromethyl)-2,3,5-trideoxy-glycero-pentofuranoside (9**).** – **General Procedure:** To a stirred solution of the α/β anomeric mixture of lactols **8** (1.17 mmol, 320 mg) in pyridine (330 μL) at 0°C , neat acetic anhydride (2.3 mmol, 330 μL) was added dropwise and the mixture was allowed to warm to room temp. After stirring overnight, the reaction was quenched by adding H_2O (500 μL), the organics were extracted with AcOEt (3×5 mL) and, after standard workup, the crude product was purified by flash chromatography eluting with *n*-hexane/ AcOEt , 3:7.

Table 2. NMR data for compounds **7**, **8** and **10**

Compound	^1H NMR (CDCl_3/TMS) δ , J (Hz)	^{19}F NMR ($\text{CDCl}_3/\text{C}_6\text{F}_6$) δ , J (Hz)	^{31}P NMR ($\text{CDCl}_3/\text{H}_3\text{PO}_4$) δ , J (Hz)	^{13}C NMR (CDCl_3/TMS) δ , J (Hz)
(<i>S</i>)- 7	1.40 (br. t, $J = 7.1$ Hz, 6 H, $2 \times \text{OCH}_2\text{CH}_3$), 2.3–2.8 (m, 4 H, 3-H, 4-H), 4.2–4.4 (m, 4 H, $2 \times \text{OCH}_2\text{Me}$), 4.90 (dddd, $J = 16.0, 9.3, 4.4, 3.8$ and 3.6 Hz, 1 H, 5-H)	–126.60 (br. ddd, $J = 311.8, 97.3$ and 16.0 Hz, 1 F, 6a-F), –122.13 (br. ddd, $J = 311.8, 98.2$ and 9.3 Hz, 1 F, 6b-F)	4.99 (br. dd, $J = 98.2$ and 97.3 Hz, 1 P, P-6)	16.34 (Qd, $J_{\text{C,P}} = 6$ Hz, $2 \times \text{OCH}_2\text{CH}_3$), 20.80 (Tm, C-4), 26.79 (T, C-3), 65.26 and 65.16 (Td, $J_{\text{C,P}} = 7$ Hz, $2 \times \text{OCH}_2\text{CH}_3$), 77.00 (Dm, C-5), 117.29 (Sddd, $J_{\text{C,F}} = 269.5$ and 263.5 Hz, $J_{\text{C,P}} = 208.5$ Hz, C-6), 174.47 (s, C-2)
(1 <i>R</i> /5 <i>S</i>)- 8	1.3 and 1.5 (m, 6 H, $2 \times \text{OCH}_2\text{CH}_3$), 1.8–2.6 (m, 4 H, 2-H ₂ and 3-H), 4.2–4.7 (m, 6 H, $2 \times \text{OCH}_2\text{Me}$ and 4-H ₂), 5.53 and 5.67 (m, 1 H, 1-H)	–127.20 and –119.90; –118.30 and –112.70 (br. ddd, $J = 306.1, 104.0$, and 19.5, 306.1, 100.1, and 9.5, 309.0, 102.5, and 9.5, and 309.0, 101.0, and 15.3 Hz, 2 F, 5-F ₂)	6.76 and 7.49 (br. dd, $J = 104.0$ and 100.1, and 102.5 and 101.0 Hz, 1 P, P-5).	16.33 (Qd, $J_{\text{C,P}} = 6.0$ Hz, $2 \times \text{OCH}_2\text{CH}_3$), 22.97 and 23.53 (Tt, $J_{\text{C,F}} = 4.0$ and 4.5 Hz, C-3), 32.39 and 33.82 (T, C-2), 64.61, 64.67, 64.92 and 65.14 (Td, $J_{\text{C,P}} = 7$ Hz, $2 \times \text{OCH}_2\text{Me}$), 77.32 and 79.82 (Dddd and Ddt, $J_{\text{C,P}} = 15$ and $J_{\text{C,F}} = 26.5$ and 22, and $J_{\text{C,P}} = 15$ and $J_{\text{C,F}} = 26.5$ Hz, C-4), 99.76 and 100.49 (D, C-1), 118.43 and 119.08 (Sdt, $J_{\text{C,P}} = 209$ and $J_{\text{C,F}} = 262.5$, $J_{\text{C,P}} = 206$ and $J_{\text{C,F}} = 265.5$ Hz, C-5)
(1' <i>R</i> ,4' <i>S</i>)- 10	1.38 (t, $J = 7$ Hz, 6 H, $2 \times \text{OCH}_2\text{CH}_3$), 1.9–2.6 (m, 4 H, 2'-H ₂ , 3'-H), 1.92 (d, 3 H, $J = 1.4$ Hz, 5-Me), 4.2–4.4 (m, 4 H, $2 \times \text{OCH}_2\text{CH}_3$), 4.49 (dddd, 1 H, $J = 17.4, 9.8, 7.9, 5.2$ and 2.2 Hz, 4'-H), 6.21 (t, $J = 7.1$ Hz, 1 H, 1'-H), 7.48 (q, 1 H, $J = 1.4$ Hz, 6-H), and 9.32 (br. signal, 1 H, NH)	–125.26 (br. ddd, $J = 307.6, 101.2$ and 17.4 Hz, 1 F, 5'a-F), –119.99 (br. ddd, $J = 307.6, 98.3$ and 9.8 Hz, 1 F, 5'b-F)	5.94 (br. dd, $J = 101.2$ and 98.3 Hz, 1 P, P-5')	12.57 (Q, 5-Me), 16.34 (Qd, $J_{\text{C,P}} = 5.5$ Hz, $2 \times \text{OCH}_2\text{CH}_3$), 24.11 (Tm, C-3'), 30.85 (T, C-2'), 64.94 (Td, $J_{\text{C,P}} = 6$ Hz, $2 \times \text{OCH}_2\text{CH}_3$), 78.73 (Dddd, $J_{\text{C,F}} = 29.0$ and 22.5 Hz, $J_{\text{C,P}} = 15.5$ Hz, C-1'), 86.32 (D, C-4'), 111.02 (S, C-5), 118.05 (Sddd, $J_{\text{C,F}} = 267$ and 263, $J_{\text{C,P}} = 209$ Hz, C-5'), 135.17 (Ddd, $J_{\text{C,F}} = 2.5$ and 2.5 Hz, C-6), 150.46 and 163.96 (S, C-2 and C-4)
(1' <i>S</i> ,4' <i>S</i>)- 10	1.36 (t, $J = 7$ Hz, 6 H, $2 \times \text{OCH}_2\text{CH}_3$), 1.9–2.6 (m, 4 H, 2'-H ₂ and 3'-H), 1.92 (d, 3 H, $J = 1.4$ Hz, 5-Me), 4.2–4.4 (m, 4 H, $2 \times \text{OCH}_2\text{CH}_3$), 4.80 (dddd, $J = 17.5, 9.7, 8.0, 5.0$ and 2.5 Hz, 1 H, 4'-H), 6.19 (dd, 1 H, $J = 6.7$ and 5.1 Hz, 1'-H), 7.08 (q, 1 H, $J = 1.4$ Hz, 6-H), 9.32 (br. signal, 1 H, NH)	–125.59 (br. ddd, $J = 307.5, 100.5$ and 17.5 Hz, 1 F, 5'a-F), and –120.93 (br. ddd, $J = 307.5, 98.9$ and 9.7 Hz, 1 F, 5'b-F)	5.94 (br. dd, $J = 100.5$ and 98.9 Hz, 1 P, P-5')	12.57 (Q, 5-Me), 16.34 (Qd, $J_{\text{C,P}} = 5.5$ Hz, $2 \times \text{OCH}_2\text{CH}_3$), 23.94 (Tm, C-3'), 31.38 (T, C-2'), 64.84 (Td, $J_{\text{C,P}} = 6$ Hz, $2 \times \text{OCH}_2\text{CH}_3$), 79.16 (Dddd, $J_{\text{C,F}} = 29.0$ and 22.5 Hz, $J_{\text{C,P}} = 15.5$ Hz, C-4'), 87.76 (D, C-1'), 111.15 (S, C-5), 118.10 (Sddd, $J_{\text{C,F}} = 267$ and 263, $J_{\text{C,P}} = 209$ Hz, C-5'), 135.29 (D, C-6), 150.19 and 163.96 (S, C-2 and –4)

(a) Reaction of (1*R*/5*S*)-**8** afforded the acetyl derivatives **9** as a resolvable 10:1 epimeric (*anti/syn*) mixture of α (1*R*)/ β (1*S*): 344 mg (93%). – (1*R*,4*S*)-**9**: 312 mg (84%). – $R_f = 0.35$. – $[\alpha]_{\text{D}}^{20} = +50.3$ ($c = 0.5$, CHCl_3). – $\text{C}_{11}\text{H}_{19}\text{O}_6\text{F}_2\text{P}$ (316): calcd. C 41.78, H 6.05; found C 41.73, H 6.08. – (1*S*,4*S*)-**9**: 32 mg (9%). – $R_f = 0.33$. – $[\alpha]_{\text{D}}^{20} = -19.9$ ($c = 0.1$, CHCl_3). – $\text{C}_{11}\text{H}_{19}\text{O}_6\text{F}_2\text{P}$ (316): calcd. C 41.78, H 6.05; found C 41.81, H 6.03. – ^1H -, ^{19}F -, and ^{31}P -NMR data of compounds (1*R*,4*S*)- and (1*S*,4*S*)-**9** are reported in Table 1.

(b) Reaction of (1*S*/4*R*)-**8** afforded the resolvable acetyl derivatives (1*S*,4*R*)- and (1*R*,4*R*)-**9** as a 10:1 (*anti/syn*) epimeric mixture of β (1*S*)/ α (1*R*): 351 mg (95%). – (1*S*,4*R*)-**9**: 316 mg (86%). – $R_f = 0.35$. – $[\alpha]_{\text{D}}^{20} = -50.8$ ($c = 0.9$, CHCl_3). – $\text{C}_{11}\text{H}_{19}\text{O}_6\text{F}_2\text{P}$ (316): calcd. C 41.78, H 6.05; found C 41.80, H 6.04. – (1*R*,4*R*)-**9**: 35 mg (9%). – $R_f = 0.33$. – $[\alpha]_{\text{D}}^{20} = +19.4$ ($c = 0.9$, CHCl_3). –

$\text{C}_{11}\text{H}_{19}\text{O}_6\text{F}_2\text{P}$ (316): calcd. C 41.78, H 6.05; found C 41.80, H 6.04. – ^1H -, ^{19}F -, and ^{31}P -NMR spectra were superimposable on those of the enantiomers described above.

Synthesis of 1-{4'-C-Diethoxyphosphoryldifluoromethyl-2',3',5'-tri-deoxy-glycero-pentofuranosyl}thymine (10). – **General Procedure:** Thymine (2.8 mmol, 352 mg) and $(\text{NH}_4)_2\text{SO}_4$ (0.7 mmol, 92 mg) were suspended in HMDS (10 mL) and the mixture was refluxed for 4 h under N_2 . The solvent was then evaporated under reduced pressure and the crude residue was treated with a solution of the acetyl derivative **9** (1.1 mmol, 350 mg) in anhydrous dichloroethane (15 mL). After stirring for 10 min at room temp., trimethylsilyl trifluoromethanesulfonate (1.7 mmol, 300 μL) was added and stirring was continued for 20 min at 45°C. Then, the reaction mixture was diluted with $(\text{CH}_2\text{Cl})_2$ (10 mL), CH_3OH (2 mL) was added, and

stirring was maintained for a further 5 min. The solvents were then evaporated in vacuo and the crude residue was purified by flash chromatography eluting with *n*-hexane/AcOEt, 1:9.

(a) Reaction of (1*R*,4*S*)-**9** afforded an unresolvable 2:1 mixture of β (1'*R*) and α (1'*S*) nucleoside derivatives (1'*R*/*S*,4'*S*)-**10** (D series): 400 mg (95%). – R_f = 0.35. – $[\alpha]_D^{20}$ = +21.6 (c = 0.3, CHCl₃). – $[\alpha]_{365}^{20}$ = +60.2 (c = 0.3, CHCl₃). – C₁₄H₂₁O₆F₂N₂P (382): calcd. C 43.98, H 5.49, N 7.33; found C 43.95, H 5.46, N 7.30. – MS (DIS EI, 70 eV); m/z (%): 382 [M]⁺ (27), 256 [C₉H₁₅PO₄F₂]⁺ (23), 77 [C₆H₅]⁺ (17), 51 [CHF₂]⁺ (15). – ¹H-, ¹⁹F-, and ³¹P-NMR data of compounds (1'*R*,4'*S*)- and (1'*S*,4'*S*)-**10** are reported in Table 2.

(b) Reaction of (1*S*,4*R*)-**9** afforded an unresolvable 2:1 mixture of α (1'*S*) and β (1'*R*) nucleoside derivatives (1'*R*/*S*,4'*R*)-**10** (L series): 400 mg (95%). – R_f = 0.35. – $[\alpha]_D^{20}$ = –20.2 (c = 0.8, CHCl₃). – $[\alpha]_{365}^{20}$ = –59.7 (c = 0.8, CHCl₃). – C₁₄H₂₁O₆F₂N₂P (382): calcd. C 43.98, H 5.49, N 7.33; found C 43.95, H 5.47, N 7.30. – ¹H-, ¹⁹F-, and ³¹P-NMR spectra were superimposable on those of the enantiomers (1'*S*/*R*,4'*S*)-**10** described above.

Synthesis of (2*R*/*S*,3*R*/*S*,*R*_S)-Diethyl 2-Benzoyloxy-1,1-difluoro-6-methyl-(4-methylphenylsulfinyl)hept-6-enylphosphonate (11**):** Neat DMAP (0.1 mmol, 12 mg) was added to a stirred 1.8:1.3:1.0:2.4 mixture of (2*R*,3*R*,*R*_S)-, (2*R*,3*S*,*R*_S)-, (2*S*,3*S*,*R*_S)-, and (2*S*,3*R*,*R*_S)-**4** (1.0 mmol, 440 mg) and DCC (1.1 mmol, 230 mg) in CH₂Cl₂ (10 mL) at room temp. After stirring for 12 h, the white precipitate formed was filtered off, and the clear filtrate was concentrated in vacuo. The residue was purified by flash column-chromatography eluting with *n*-hexane/AcOEt, 7:3, to afford diastereomerically pure (2*S*,3*S*,*R*_S)-**11**: 76 mg (14%; 91.5% reaction yield). – R_f = 0.25. – $[\alpha]_D^{20}$ = +157.8 (c = 0.5, CHCl₃). – C₂₆H₃₃O₆F₂PS (542): calcd. C 57.56, H 6.13; found C 57.55, H 6.16. – (2*R*,3*S*,*R*_S)- and (2*S*,3*R*,*R*_S)-**11** were isolated as an unresolvable 1:2 diastereomeric mixture: 300 mg (57%; 97% reaction yield). – R_f = 0.20. – C₂₆H₃₃O₆F₂PS (542): calcd. C 57.56, H 6.13; found C 57.59, H 6.11. – ¹H-, ¹⁹F-, and ³¹P-NMR data of compounds (2*S*,3*S*,*R*_S)-, (2*R*,3*S*,*R*_S)-, and (2*S*,3*R*,*R*_S)-**11** are reported in Table 3. – (*E*)-Diethyl 1,1-difluoro-2-benzoyloxy-6-methylhepta-3,5-dienylphosphonate, arising from *syn*-elimination of the sulfinyl moiety, was also isolated: 27 mg (7%). – R_f = 0.30. – ¹H NMR (CDCl₃): δ = 1.31 and 1.32 (t, J = 7.1 Hz, 6 H, 2 \times CH₂CH₃), 1.80 (br. s, 6 H, 2 \times 6-Me), 4.23 (m, 4 H, 2 \times CH₂CH₃), 5.64 (br. dd, J = 15.3 and 8.5 Hz, 1 H, 3-H), 5.88 (br. d, J = 11.3 Hz, 1 H, 5-H), 5.98 (dddd, J = 15.0, 10.7, 8.5 and 4.3 Hz, 1 H, 2-H), 6.77 (br. dd, J = 15.3 and 11.3 Hz, 1 H, 4-H), 7.45, 7.57, 8.11 (m, 5 H, ArH). – ¹⁹F NMR (CDCl₃): δ = –121.46 (br. ddd, J = 307.5, 103.2 and 15.0 Hz, 1 F, F-1a), –117.35 (br. ddd, J = 307.4, 100.0 and 10.7 Hz, 1 F, F-1b). – ³¹P NMR (CDCl₃): δ = 6.19 (br. dd, J = 103.2 and 100.0 Hz, 1 P, P-1). – C₁₉H₂₅O₅F₂P (542): calcd. C 56.72, H 6.26; found C 56.79, H 6.21.

(2*S*,3*S*)-Diethyl 2-Benzoyloxy-1,1-difluoro-6-methyl-(4-methylphenylsulfinyl)hept-6-enylphosphonate (12**). – Deoxygenation Reaction at Sulfur:** Starting from (2*S*,3*S*,*R*_S)-**11** (0.11 mmol, 60 mg) and following the same procedure as that described for the preparation of **5** from **4**, (2*S*,3*S*)-**12** was obtained after flash column chromatography eluting with *n*-hexane/AcOEt, 7:3. Yield: 50 mg (86%). – $[\alpha]_D^{20}$ = +73.4 (c = 0.3, CHCl₃). – ¹H-, ¹⁹F-, and ³¹P-NMR data are reported in Table 3. – C₂₆H₃₃O₅F₂PS (526): calcd. C 59.30, H 6.32; found C 59.33, H 6.34.

Synthesis of (2*S*,3*S*/*R*)-12**. – Benzoylation of (2*S*,3*S*/*R*)-**5**:** Starting from an unresolvable (2*S*,3*R*/*S*)-**5** [(3*S*)/(3*R*) = 2:1] mixture (0.47 mmol, 200 mg), and following the same procedure as that described for the preparation of **11** from the sulfinyl alcohols **4**, an

unresolvable mixture of (2*S*,3*S*)- and (2*S*,3*R*)-**12** was obtained after flash column-chromatography eluting with *n*-hexane/AcOEt, 7:3. Yield: 230 mg (93%). – R_f = 0.35. – C₂₆H₃₃O₅F₂PS (402): calcd. C 59.30, H 6.32; found C 59.35, H 6.36. – ¹H-, ¹⁹F-, and ³¹P-NMR spectra of the major diastereomer were superimposable on those of the same compound obtained by deoxygenation at the sulfur of (2*S*,3*S*,*R*_S)-**11** (vide infra). – ¹H-, ¹⁹F-, and ³¹P-NMR data of (2*R*,3*R*)-**12** (minor diastereomer) are reported in Table 3.

Hydrogenolytic Desulfinylation: Following the same experimental procedure as that described for the preparation of (*S*)-**6**, reaction of (2*S*,3*S*)-**12** (0.094 mmol, 50 mg) gave after 3 h (*R*)-**13**: 34 mg (89%). – R_f = 0.35 (CHCl₃/AcOEt, 95:5). – $[\alpha]_D^{20}$ = +16.8 (c = 0.6, CHCl₃). – ¹H-, ¹⁹F-, and ³¹P-NMR data are reported in Table 3. – MS (DIS EI, 70 eV); m/z (%): 405 [(M + H)⁺] (10), 138 [C₄H₁₁PO₃]⁺ (65), 105 [C₇H₅O⁺] (100), 77 [C₆H₅]⁺ (48), 51 [CHF₂]⁺ (20), 41 [(CO₂ + H)⁺] (57), 29 [C₂H₅]⁺ (47). – IR (film): $\tilde{\nu}$ = 2932.7 cm^{–1} (CH₃), 1734.9 (COO), 1452.5, 1268.2 (P=O), 1160.3 (P–OC₂H₅), 1109.3 (C–F), 1025.9 (C–OP), 711.3. – C₁₉H₂₇O₅F₂P (404): calcd. C 56.43, H 6.73; found C 56.45, H 6.76.

Hydrolytic Removal of the *O*-Benzoyl Protecting Group: (*R*)-**13** (0.081 mmol, 34 mg) was dissolved in methanol (3 mL) at room temp. and NaOH (0.081 mmol, 3.3 mg) was added. After 8 h, 1 N aq. HCl was added to adjust the pH from 8 to 6, the solution was concentrated in vacuo, diluted with H₂O (2 mL), and the organics were extracted with Et₂O (3 \times 2 mL). After treatment with anhydrous Na₂SO₄ and removal of the solvent in vacuo, the residue was purified by flash column-chromatography eluting with *n*-hexane/AcOEt, 7:3, to give (*R*)-**6**: 16 mg (65%). – R_f = 0.35. – $[\alpha]_D^{20}$ = +8.98 (c = 0.8, CHCl₃). – ¹H-, ¹⁹F-, and ³¹P-NMR spectra were superimposable on those of the same compound obtained by hydrogenolytic desulfurization of the (2*S*,3*S*)- and (2*S*,3*R*)-**5** mixture. – C₁₂H₂₃O₄F₂P (300): calcd. C 48.00, H 7.72; found C 48.05, H 7.76. – The enantiomeric purity of the compound (*R*)-**6** obtained from **13** was checked by the method of esterification with chiral acids (vide infra).

Diethyl (1-difluoromethyl-5-methyl-4-hexenyl)phosphate^[23] was the main reaction product when the methanolic solution of (*R*)-**13** was heated (ca. 45°C) and then concentrated in vacuo at pH 8. Yield: 10 mg (43%). – R_f = 0.40. – ¹H NMR (CDCl₃): δ = 1.35 (br. t, J = 7.2 Hz, 6 H, 2 \times OCH₂CH₃), 1.62 and 1.70 (br. s, 6 H, 2 \times 5-Me), 1.76 (m, 2 H, 2-H₂), 2.12 and 2.21 (m, 2 H, 3-H₂), 4.05–4.25 (m, 4 H, 2 \times OCH₂CH₃), 4.45 (m, 1 H, 1-H), 5.11 (m, 1 H, 4-H), 5.83 (ddt, J = 3.1, 2.8 and 55.5 Hz, 1 H, 1-CF₂H). – ¹⁹F NMR (CDCl₃): δ = –132.72 (br. ddd, J = 287.0, 55.5, and 12.1 Hz, 1 F, 1-CF₂), –129.12 (br. ddd, J = 287.0, 55.5 and 9.9 Hz, 1 F, 1-CF₂).

Determination of the Enantiomeric Purities of the Obtained Compounds. – (a) Lanthanide Shift Reagents Method: Two sets of experiments were performed with the lanthanide shift reagent {tris[3-(heptafluoropropylhydroxymethylene)-(+)-camphorate], europium(III) derivative}, [Eu(tfc)₃]: first, on the artificial racemic mixture of (*S*/*R*)-**6** and, second, on the presumed enantiomerically pure compound (*S*)-**6**. Progressive addition of Eu(tfc)₃ to the racemic compound gave rise to mixtures of diastereomeric complexes, as evidenced by a doubling of the NMR signals. With the homochiral compound, the addition of Eu(tfc)₃ at the same concentrations led only to comparable downfield shifts, but no splitting was observed.

(b) Esterification with Chiral Acids Method: The following procedure was applied in the case of presumed enantiomerically pure compounds, employing both chiral (+)-(*S*)- and (–)-(*R*)-phenylpropionic acids. Neat chiral acid (1.0 mmol) was added to a solu-

Table 3. NMR data for compounds **11**, **12** and **13**

Compound	¹ H NMR (CDCl ₃ /TMS) δ, J (Hz)	¹⁹ F NMR (CDCl ₃ /C ₆ F ₆) δ, J (Hz)	³¹ P NMR (CDCl ₃ / H ₃ PO ₄) δ, J (Hz)
(2 <i>S</i> ,3 <i>S</i> , <i>R</i> _S)- 11	1.37 (br. t, <i>J</i> = 7.1 Hz, 6 H, 2 × OCH ₂ CH ₃), 1.38 and 1.62 (br. s, 6 H, 2 × 6-CH ₃), 2.17 and 2.40 (m, 2 H, 4-H ₂), 2.41 (br. s, 3 H, ArCH ₃), 3.29 (br. dd, <i>J</i> = 11.3 and 3.8 Hz, 1 H, 3-H), 4.2–4.4 (m, 4 H, 2 × OCH ₂ CH ₃), 4.95 (m, 1 H, 5-H), 5.95 (br. dd, <i>J</i> = 16.6 and 13.7 Hz, 1 H, 2-H), 7.33 and 7.58 (m, 4 H, <i>p</i> -TolH), 7.49, 7.59 and 8.25 (m, 5 H, ArH)	–118.82 (br. ddd, <i>J</i> = 308.7, 101.0 and 16.6 Hz, 1 F, 1a-F), –117.32 (br. ddd, <i>J</i> = 308.7, 99.4 and 13.7 Hz, 1 F, 1b-F)	5.00 (br. dd, <i>J</i> = 101.0 and 99.4 Hz, 1 P, P-1)
(2 <i>R</i> ,3 <i>S</i> , <i>R</i> _S)- 11	1.29 and 1.38 (br. t, <i>J</i> = 7.2 Hz, 6 H, 2 × OCH ₂ CH ₃), 1.62 and 1.65 (br. s, 6 H, 2 × 6-CH ₃), 2.10 (br. s, 3 H, ArCH ₃), 2.58 and 2.88 (m, 2 H, 4-H ₂), 3.75 (br. ddd, <i>J</i> = 7.8, 5.4 and 2.0 Hz, 1 H, 3-H), 4.1–4.4 (m, 2 H, 2 × OCH ₂ CH ₃), 5.29 (m, 1 H, 5-H), 6.06 (br. dd, <i>J</i> = 14.9 and 14.1 Hz, 1 H, 2-H), and 7.1–7.9 (m, 9 H, ArH)	–118.13 (br. ddd, <i>J</i> = 308.4, 100.8 and 14.9 Hz, 1 F, 1a-F), –117.52 (br. ddd, <i>J</i> = 308.4, 100.4 and 14.1 Hz, 1 F, 1b-F)	4.81 (br. dd, <i>J</i> = 100.8 and 100.4 Hz, 1 P, P-1)
(2 <i>S</i> ,3 <i>R</i> , <i>R</i> _S)- 11	1.22 and 1.25 (br. t, <i>J</i> = 7.1 Hz, 6 H, 2 × OCH ₂ CH ₃), 1.62 and 1.67 (br. s, 6 H, 2 × 6-CH ₃), 2.40 (br. s, 3 H, ArCH ₃), 2.80 (m, 2 H, 4-H ₂), 3.34 (br. dd, <i>J</i> = 7.3 and 6.0 Hz, 1 H, 3-H), 4.0–4.3 (m, 2 H, 2 × OCH ₂ CH ₃), 5.22 (m, 1 H, 5-H), 6.05 (br. dd, <i>J</i> = 15.9 and 14.4 Hz, 1 H, 2-H), 7.3–8.2 (m, 9 H, ArH)	–119.82 (br. ddd, <i>J</i> = 308.4, 100.8 and 15.9 Hz, 1 F, 1a-F), –117.82 (br. ddd, <i>J</i> = 308.4, 102.4 and 14.4 Hz, 1 F, 1b-F)	4.65 (br. dd, <i>J</i> = 102.4 and 100.8 Hz, 1 P, P-1)
(2 <i>S</i> ,3 <i>S</i>)- 12	1.28 and 1.31 (br. t, <i>J</i> = 7.2 Hz, 6 H, 2 × OCH ₂ CH ₃), 1.52 and 1.68 (br. s, 6 H, 2 × 6-CH ₃), 2.29 (br. s, 3 H, ArCH ₃), 2.40 and 2.50 (m, 2 H, 4-H ₂), 3.75 (dt, <i>J</i> = 4.0 and 6.8 Hz, 1 H, 3-H), 4.1–4.3 (m, 4 H, 2 × OCH ₂ CH ₃), 5.24 (m, 1 H, 5-H), 5.83 (dddd, <i>J</i> = 15.8, 11.7, 4.0, 3.2 Hz, 1 H, 2-H), 7.05 and 7.36 (m, 4 H, <i>p</i> -TolH), 7.42, 7.58, and 8.08 (m, 5 H, ArH)	–118.62 (br. ddd, <i>J</i> = 311.5, 103.8 and 15.8 Hz, 1 F, 1a-F), –115.48 (br. ddd, <i>J</i> = 311.5, 102.6 and 11.7 Hz, 1 F, 1b-F)	5.69 (br. dd, <i>J</i> = 103.8 and 102.6 Hz, 1 P, P-1)
(2 <i>S</i> ,3 <i>R</i>)- 12	1.18 and 1.20 (br. t, <i>J</i> = 7.1 Hz, 6 H, 2 × OCH ₂ CH ₃), 1.67 and 1.75 (br. s, 6 H, 2 × 6-CH ₃), 2.31 (br. s, 3 H, ArCH ₃), 2.38 and 2.85 (m, 2 H, 4-H ₂), 3.73 (br. d, <i>J</i> = 10.5 Hz, 1 H, 3-H), 3.9–4.3 (m, 4 H, 2 × OCH ₂ CH ₃), 5.41 (m, 1 H, 5-H), 5.77 (dddd, <i>J</i> = 15.6, 14.4, 1.9, 1.7 Hz, 1 H, 2-H), 7.13 and 7.44 (m, 4 H, <i>p</i> -TolH), 7.47, 7.60, and 8.11 (m, 5 H, ArH)	–118.78 (br. ddd, <i>J</i> = 310.6, 102.3 and 14.4 Hz, 1 F, 1a-F), –117.23 (br. ddd, <i>J</i> = 310.6, 102.3 and 15.6 Hz, 1 F, 1b-F)	5.30 (br. t, <i>J</i> = 102.3 Hz, 1 P, P-1)
(<i>R</i>)- 13	1.29 and 1.34 (t, <i>J</i> = 7.2 Hz, 6 H, 2 × OCH ₂ CH ₃), 1.53 and 1.62 (br. s, 6 H, 2 × 6-CH ₃), 1.6–2.2 (m, 4 H, 3-H ₂ and 4-H), 4.2–4.4 (m, 4 H, 2 × OCH ₂ CH ₃), 5.10 (m, 1 H, 5-H), 5.64 (m, 1 H, 2-H), 7.46, 7.59 and 8.11 (m, 5 H, ArH)	–121.30 (br. ddd, <i>J</i> = 310.0, 104.7 and 13.2 Hz, 1 F, 1a-F), –118.66 (br. ddd, <i>J</i> = 310.0, 103.4 and 12.3 Hz, 1 F, 1b-F)	6.10 (br. dd, <i>J</i> = 104.7 and 103.4 Hz, 1 P, P-1)

tion of the appropriate compound (1.1 mmol) and DCC (1.0 mmol) in CH₂Cl₂ (8 mL). After 5 min, DMAP (0.1 mmol) was added, and after 30 min the white precipitate was filtered off. The clear filtrate was concentrated in vacuo and the residue was directly subjected, without further chemical manipulation, to ¹H-NMR analysis. Comparison of the spectra of the two diastereomeric esters allowed assessment of the enantiopurity. In all examined cases, the phenylpropionic esters were obtained as the sole reaction products and in yields ≥ 95%.

(a) Starting from (*R*)-**6** (0.053 mmol, 16 mg) and (–)-(*R*)-phenylpropionic acid (0.053 mmol, 6.0 μL), (2*R*,2′*R*)-**14** was obtained. Yield: 22 mg (95%). – ¹H NMR (CDCl₃): δ = 1.30 and 1.33 (t, *J* = 7.0 Hz, 6 H, 2 × OCH₂CH₃), 1.50 and 1.66 (br. s, 6 H, 2 × 6-Me), 1.56 (d, *J* = 7.3 Hz, 3 H, 2′-CH₃), 1.7–2.1 (m, 4 H, 3- and 4-H₂), 3.82 (br. q, *J* = 7.3 Hz, 1 H, 2′-H), 4.19 (m, 4 H, 2 × OCH₂CH₃), 5.04 (m, 1 H, 5-H), 5.37 (m, 1 H, 2-H), 7.2–7.4 (m, 5 H, ArH). – ¹⁹F NMR (CDCl₃): δ = –120.72 (br. ddd, *J* = 307.5, 103.3 and 14.0 Hz, 1 F, F-1a), –119.41 (br. ddd, *J* = 307.5, 103.5 and 10.6 Hz, 1 F, F-1b). – From (+)-(*S*)-phenylpropionic acid, (2*R*,2′*S*)-**14** was obtained. Yield: 23 mg (97%). – ¹H NMR (CDCl₃): δ = 1.34 and 1.60 (br. s, 6 H, 2 × 6-Me), 1.39 (br. t, *J* = 7.0 Hz, 6 H, 2 × OCH₂CH₃), 1.54 (d, *J* = 7.3 Hz, 3 H, 2′-Me),

1.6–1.9 (m, 4 H, 3- and 4-H₂), 3.81 (br. q, *J* = 7.3 Hz, 1 H, 2′-H), 4.28 (m, 4 H, 2 × OCH₂CH₃), 4.93 (m, 1 H, 5-H), 5.37 (m, 1 H, 2-H), 7.2–7.4 (m, 5 H, ArH). – ¹⁹F NMR (CDCl₃): δ = –121.51 (br. ddd, *J* = 307.0, 103.3 and 14.5 Hz, 1 F, F-1a), –119.63 (br. ddd, *J* = 307.0, 101.0 and 10.8 Hz, 1 F, F-1b).

(b) Starting from (*S*)-**6** (0.067 mmol, 20 mg) and (–)-(*R*)-phenylpropionic acid (0.072 mmol, 8.2 μL), (2*S*,2′*R*)-**14** was obtained. Yield: 28 mg (97%). – Using (+)-(*S*)-phenylpropionic acid, (2*S*,2′*S*)-**14** was obtained. Yield: 28 mg (97%). – The ¹H-NMR spectra of (2*S*,2′*R*)-**14** and (2*S*,2′*S*)-**14** were superimposable on those of (2*R*,2′*S*)-**14** and (2*R*,2′*R*)-**14**, respectively, described above.

[1] [1a] R. Engel, *Chem. Rev.* **1977**, 77, 349–367. – [1b] K. H. Scheit, *Nucleotide Analogues*, Wiley, New York, **1980**, p. 96–141. – [1c] R. Engel, *The Role of Phosphates in Living Systems* (Ed.: R. L. Hildebrand), CRC Press, Boca Raton FL, **1983**, p. 93–138. – [1d] J. C. Martin (Ed.), *Nucleotide Analogues as Antiviral Agents*, ACS Symposium Series 401, ACS, Washington DC, **1989**.

[2] G. S. Jeon, W. G. Bentrude, *Tetrahedron Lett.* **1998**, 39, 927–930.

[3] C. K. McClure, P. K. Mishra, C. W. Grote, *J. Org. Chem.* **1997**, 62, 2437–2441.

[4] [4a] G. M. Blackburn, D. E. Kent, *J. Chem. Soc., Perkin Trans. I* **1986**, 913–917. – [4b] G. R. J. Thatcher, A. S. Campbell, *J.*

- Org. Chem.* **1993**, *58*, 2272–2281. — ^[4c] T. R. Burke, M. S. Smyth, A. Otaka, M. Nomizu, P. P. Roller, G. Wolf, R. Case, S. E. Shoelson, *Biochemistry* **1994**, *33*, 6490–6494. — ^[4d] J. Nieschalk, D. O'Hagan, *J. Chem. Soc., Chem. Commun.* **1995**, 719–720. — ^[4e] D. O'Hagan, H. S. Rzepa, *J. Chem. Soc., Chem. Commun.* **1997**, 645–652.
- ^[5] ^[5a] R. D. Chambers, R. Jaouhari, D. O'Hagan, *Tetrahedron* **1989**, *45*, 5101–5108. — ^[5b] D. B. Berkowitz, H. J. Eggen, Q. Shen, R. K. Shoemaker, *J. Org. Chem.* **1996**, *61*, 4666–4675. — ^[5c] D. J. Burton, Z.-Y. Yang, W. Qiu, *Chem. Rev.* **1996**, *96*, 1641–1715. — ^[5d] M. J. Tozer, T. F. Herpin, *Tetrahedron* **1996**, *52*, 8619–8683. — ^[5e] A. M. Kawamoto, M. M. Campbell, *J. Chem. Soc., Perkin Trans. I* **1997**, 1249–1253. — ^[5f] T. P. Lequeux, J. M. Percy, *J. Chem. Soc., Chem. Commun.* **1995**, 2111–2112.
- ^[6] ^[6a] G. M. Blackburn, F. Eckstein, D. E. Kent, T. D. Perrée, *Nucleosides Nucleotides* **1985**, *4*, 165–169. — ^[6b] W. Chen, M. T. Flavin, R. Filler, Z.-Q. Xu, *Tetrahedron Lett.* **1996**, *37*, 8975–8978. — ^[6c] Z.-Q. Xu, J. Zemlicka, *Tetrahedron* **1997**, *53(15)*, 5389–5393.
- ^[7] T. F. Herpin, W. B. Motherwell, B. P. Roberts, S. Roland, J.-M. Weibel, *Tetrahedron* **1997**, *53(44)*, 15085–15100.
- ^[8] T. Yokomatsu, M. Sato, H. Abe, K. Suemune, K. Matsumoto, T. Kihara, S. Soeda, H. Shimeno, S. Shibuya, *Tetrahedron* **1997**, *53(33)*, 11297–11306.
- ^[9] A. Arnone, P. Bravo, M. Frigerio, F. Viani, C. Zappalà, *J. Chem. Res. (S)* **1997**, 458–459; *(M)* **1997**, 2832–2846.
- ^[10] A. Arnone, P. Bravo, M. Frigerio, F. Viani, C. Zappalà, *Synthesis* **1998**, 1511–1518.
- ^[11] ^[11a] B. M. Trost, H. C. Arndt, P. E. Strege, T. R. Verhoeven, *Tetrahedron Lett.* **1976**, *39*, 3477–3478. — ^[11b] R. V. C. Carr, R. V. Williams, L. A. Paquette, *J. Org. Chem.* **1983**, *48*, 4976–4986.
- ^[12] Treating an approximately 1:1 anomeric mixture of the 3-sulfonyl analogues of **8**, the corresponding desulfonylated lactols were isolated in very low yield (less than 10%). Application of the same reaction to the 4-sulfonyl analogue of the lactone **7**^[13] led to total decomposition of the substrate. For successful desulfonylation reactions, see ref.^[11a] — ^[12a] B. M. Trost, T. R. Verhoeven, *J. Am. Chem. Soc.* **1979**, 1595–1597. — ^[12b] K. Blades, D. Lapôtre, J. M. Percy, *Tetrahedron Lett.* **1997**, *38(33)*, 5895–5898.
- ^[13] The difluorophosphonyl moiety can be affected by the basic reaction conditions required for the hydrogenolytic removal of the sulfonyl radical (P. J. Kocienski, *Chem. Ind.* **1981**, 548–551). Moreover, the key control of the pH of the reaction medium by addition of disodium hydrogen phosphate failed for the substrates described here.
- ^[14] For recent syntheses of fluorinated phosphonates, see: ^[14a] H. K. Nair, D. J. Burton, *J. Am. Chem. Soc.* **1997**, *119*, 9137–9143. — ^[14b] R. Waschbüsch, J. Carran, P. Savignac, *J. Chem. Soc., Perkin Trans. I*, **1997**, 1135–1139. — For the synthesis of 1,1-difluoroalkylphosphonates, see: ^[14c] S. F. Martin, D. W. Dean, A. S. Wagman, *Tetrahedron Lett.* **1992**, *33(14)*, 1839–1842. — ^[14d] S. R. Piettre, *Tetrahedron Lett.* **1996**, *37(13)*, 2233–2236. — ^[14e] S. R. Piettre *Tetrahedron Lett.* **1996**, *37(27)*, 4707–4710.
- ^[15] J. Drabowicz, S. Oae, *Synthesis* **1977**, 404–405.
- ^[16] A. Arnone, P. Bravo, W. Panzeri, F. Viani, M. Zanda, *Eur. J. Org. Chem.* **1999**, *4*, 117–127.
- ^[17] K. Nishide, Y. Shigeta, K. Obata, T. Inoue, M. Node, *Tetrahedron Lett.* **1996**, *6*, 2271–2274.
- ^[18] G. Helmchen, R. Schmierer, *Angew. Chem. Int. Ed. Engl.* **1976**, *15*, 703–704.
- ^[19] The corresponding signal in 1-{4'-C-[diethoxyphosphoryl]-difluoromethyl}-3'-(4-methylphenylsulfonyl)-2',3',5'-trideoxyglycero-pentofuranosyl}thymine^[10] was also detected as a dd, with through-space $J_{CF} = 2.5$ and 2.7 Hz.
- ^[20] ^[20a] A. Mele, G. Salani, F. Viani, P. Bravo, *Magn. Reson. Chem.* **1997**, *35*, 168–174. — ^[20b] A. Mele, B. Vergani, F. Viani, S. V. Meille, A. Farina, P. Bravo, *Eur. J. Org. Chem.* **1999**, *4*, 187–197.
- ^[21] G. Solladié, C. Greck, G. Demailly, A. Solladié-Cavallo, *Tetrahedron Lett.* **1982**, *23*, 5047–5050.
- ^[22] The thio derivative (2*S*,3*S*)-**12**, obtained from (2*S*,3*S*,*R*_S)-**11**, showed ¹H-, ¹⁹F-, and ³¹P-NMR spectra superimposable on those of the major diastereomer of a 2:1 mixture of (2*S*,3*S*)- and (2*S*,3*R*)-**12** obtained by benzoylation of the thio alcohols (2*S*,3*S*)- and (2*S*,3*R*)-**5** (2:1 ratio).
- ^[23] R. S. Edmundson "Phosphoric Acid Derivatives", chap. 10., p. 1290, in D. Barton, W. D. Ollis "Comprehensive Organic Chemistry", vol. 2 (Ed.: I. O. Sutherland), Pergamon Press, Oxford, **1979**.
Received January 22, 1999
[O99025]