

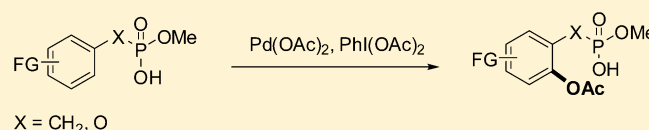
ortho-Acetoxylation of Phosphonic and Phosphoric Monoacids via Pd(II) Catalysis

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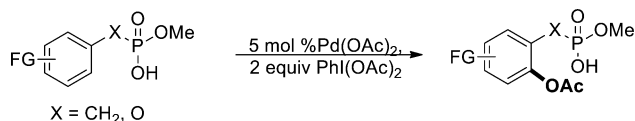
S Supporting Information

ABSTRACT: A simple and efficient method is developed for Pd-catalyzed *ortho*-acetoxylation using organophosphates, namely, benzylic phosphonic and aryl phosphoric monoacids, as the directing group.



Transition-metal-catalyzed C–H functionalization is an attractive method in organic synthesis.¹ As such, this method has emerged as a powerful tool for introducing useful functionality via a coordinating directing group. Our recent reports exhibit the potential of organophosphate as the directing group, which is highly *ortho*-selective in various C–H activation reactions, especially in the area of alkenylation² and arylation.^{3,4} Extensive mechanistic studies of C–O bond formation via Pd(II)/Pd(IV) catalytic cycle were done by Sanford's group⁵ and have proven beneficial in Pd-catalyzed *ortho*-acetoxylation.^{6,7} An alternative Pd(II)/Pd(III) redox catalysis with I(III) oxidants as demonstrated by Ritter's group offered another insight to the mechanism.⁸ In our recent studies, we also proved the feasibility of *ortho*-arylation by Pd(II)/Pd(IV) catalysis, in the presence of various aryl iodonium salts.³ Since organophosphates are well-known for their importance in biological activities and various organic synthetic aspects,^{9,10} we are motivated to further explore the diversity of C–H functionalization using these aryl organophosphates. Herein, we report the versatility of such directing groups in *ortho*-acetoxylation of benzylic phosphonic and aryl phosphoric monoacids (Scheme 1).

Scheme 1. *ortho*-Acetoxylation of Benzylic Phosphonic and Aryl Phosphoric Monoacids



As summarized in Table 1, dimethyl 2-methylbenzylphosphonate (**1a**) was used for the preliminary studies in acetoxylation. No reaction occurred when **1a** was treated with 10 mol % Pd(OAc)₂ and 2 equiv of PhI(OAc)₂ at 110 °C for 15 h in either 1,2-dichloroethane or 1,4-dioxane (entries 1 and 2). The more reactive methyl hydrogen 2-methylbenzylphosphonate (**1b**) was then employed, and the reaction was performed under various solvents such as 1,4-dioxane, methanol, DMSO, DMF, AcOH, and toluene, but all gave low or no product

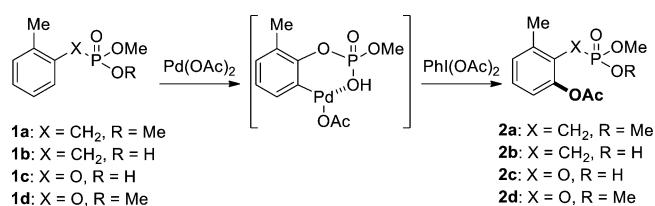
(entries 3–8). Gratifyingly, 1,2-dichloroethane has proven to be the most ideal solvent in this *ortho*-acetoxylation (entries 9 and 10), and reducing the catalyst loading to 5 mol % did not hinder the reaction (entry 10). For facile purification, the crude **2b** was treated with TMS-diazomethane to afford methyl phosphonate ester **2a**, with 91% isolated yield.

Our continual research highlights the similarity of aryl phosphonic and phosphoric acid in the role of directing group in C–H activation,^{2,3} and thus we postulate that this methodology can also be applied to phosphoric acid. Furthermore, the products obtained will be useful intermediates to synthesize catechol derivatives that are widely known to be the crucial moiety found in natural products and drugs.¹¹ As such, the optimized condition was used for methyl *o*-tolyl hydrogen phosphate (**1c**), but decomposition happened at the high temperature of 110 °C (entry 11). Apparently, phosphoric acid is more sensitive toward thermal conditions as it shows very different reactivity at 60, 80, and 110 °C (entries 11–13). To our delight, **1c** works well in 1,2-dichloroethane, dimethoxyethane, and 1,4-dioxane at 80 °C, giving high conversion to the desired acetoxyated **2c** (entries 12, 14, and 15). Increasing the amount of PhI(OAc)₂ to 3 equiv further improved the conversion to **2c** (entry 16), which gave 67% isolated yield of **2d** after methylation. The isolated yield was lower than expected because the acetoxy phosphate **2d** is relatively unstable and needed to be kept at –20 °C for storage after isolation. Compound **2d** decomposed and turned black after being left at ambient temperature for 3 days, unlike acetoxy phosphonic **2a**, which is stable at room temperature even after weeks. Expectedly, palladium catalyst is essential for reaction to take place (entry 17), and dimethyl *o*-tolyl phosphate **1d** is inert to this reaction condition (entries 18–20).

The scope of Pd-catalyzed *ortho*-acetoxylation of benzylic phosphonic acid is illustrated in Table 2. The reaction proceeded smoothly for alkyl or alkoxy substituents at the *ortho*- or *meta*-position (entries 1–5). However, further *ortho*-

Received: May 27, 2013

Published: August 5, 2013

Table 1. Optimizing Reaction Conditions of *ortho*-Acetoxylation for **1^a**

entry	substrate	temp (°C)	solvent	conv (%) ^b
1	1a	110	DCE	0
2	1a	110	dioxane	0
3	1b	110	dioxane	0
4	1b	110	MeOH	0
5	1b	110	DMSO	0
6	1b	110	DMF	13
7	1b	110	AcOH	53
8	1b	110	toluene	56
9	1b	110	DCE	91
10 ^c	1b	110	DCE	93 (91) ^d
11	1c	110	DCE	dec
12	1c	80	DCE	81
13	1c	60	DCE	0
14	1c	80	DME	83
15	1c	80	dioxane	90
16 ^e	1c	80	dioxane	100 (67) ^d
17 ^{e,f}	1c	80	dioxane	0
18	1d	110	dioxane	0
19	1d	110	DCE	0
20	1d	110	DME	0

^aConditions: 0.15 mmol of **1**, 2 equiv of PhI(OAc)₂, 10 mol % Pd(OAc)₂ in 1 mL of solvent for 15 h at 110 °C. ^bConversion of starting material **1**, based on crude NMR. ^c5 mol % of Pd(OAc)₂ was used. ^dIsolated yield after methylation with TMSCHN₂. ^e3 equiv of PhI(OAc)₂ was used. ^fBlank test, without Pd catalyst.

acetoxylation was observed when using **3f** with methyl-substituted at the *para*-position (entry 6) and furnished 15% of diacetylated **4f'** as byproduct. The reaction also occurred nicely for naphthalene derivative (entry 7). Halogenated benzylic phosphonic acids were completely compatible in this optimized condition and gave the respective products in high yield (entries 8–13). Introduction of bulky groups to **3n–3p** (entries 14–16) did not hinder the reaction. Moreover, this also helps to suppress further diacetylation as seen in the unsubstituted example of **3p** (entry 16).

We then moved on to carry out *ortho*-acetoxylation on a variety of aryl phosphoric monoacids after using the fine-tuned optimized condition (Table 3). Similarly, alkyl, alkoxy, and halogenated substitutions at the *ortho*- or *meta*-position are tolerant to the reaction conditions (entries 1–8). Biaryl phosphoric acid also proceeds well (entry 4). Surprisingly, when an even more electron-withdrawing ester group is present at the *ortho*-position, partial dephosphorylation to yield the corresponding phenol was noticed (**6i**:**6i'** = 53:24) as seen in entry 9. Similar diacetylated byproduct **6j'** was observed with unsubstituted **5j** (entry 10). When using an excess amount of PhI(OAc)₂ (5 equiv), diacetylated **6j'** was formed exclusively (entry 11).

When methyl hydrogen phenylphosphonate (**7**) was subjected to the conditions employed in the acetoxylation of **3**, the reaction was slow and did not go to completion, yielding

24% of **8** along with the recovery of **7** (59%) as dimethyl phenylphosphonate (Scheme 2). Elevating the reaction temperature to 110 °C led to decomposition to some extent without improving the yield.

In conclusion, we have shown that organophosphates are an excellent directing group for the Pd-catalyzed acetoxylation of benzyl phosphonic and aryl phosphoric monoacids, providing easy access to various acetoxy benzylic phosphonic acids along with catechol derivatives. The reaction is simple to handle and suitable to further diversify functional groups.

EXPERIMENTAL SECTION

General Methods. Chemical reagents were commercially purchased and used without further purification. NMR spectra were measured at 298 K on a 400 Fourier Transform NMR spectrometer. Chemical shifts were reported in δ (ppm), relative to the internal standard, TMS. The signals observed are described as s (singlet), d (doublet), t (triplet), q (quartet), and m (multiplet). The number of protons (*n*) for a given resonance are indicated as *n*H. Coupling constants are reported as *J* value in Hz. ¹³C NMR is reported as δ (ppm) downfield from TMS and relative to the signal of chloroform-*d* (δ 77.00, triplet). Mass spectrometry was obtained using a Q-tof high resolution mass spectrometer.

General Procedure for *ortho*-Acetoxylation of **1, **3**, or **5**.** Pd(OAc)₂ (5 or 10 mol %) and PhI(OAc)₂ (2 or 3 equiv) were carefully weighed into a vial equipped with a magnetic stirrer bar and a tightly screwed cap. Then **1**, **3**, or **5** (0.15 mmol; 1 equiv) in DCE or dioxane (1 mL) was added, stirred at 110 or 80 °C for 15 h, and cooled to rt. The mixture was filtered through Celite and concentrated *in vacuo*. TMS-diazomethane (5 equiv) was added to the crude product in MeOH (0.5 mL), and the mixture was stirred 30 min at rt, concentrated *in vacuo*, and purified by flash chromatography (CH₂Cl₂/acetone = 20:1) to afford the desired acetoxyated product **2**, **4**, or **6**.

2-((Dimethoxyphosphoryl)methyl)-3-methylphenyl Acetate (2a). Yield 37.2 mg, 91%; yellow liquid; ¹H NMR (400 MHz, CDCl₃) δ 7.16 (dd, *J* = 7.9, 2.5 Hz, 1H), 7.06 (d, *J* = 7.5 Hz, 1H), 6.97 (d, *J* = 8.1 Hz, 1H), 3.64 (s, 3H), 3.62 (s, 3H), 3.23 (s, 1H), 3.17 (s, 1H), 2.41 (d, *J* = 1.4 Hz, 3H), 2.33 (s, 3H); ¹³C NMR (100 MHz, CDCl₃) δ 169.1, 149.1 (d, *J* = 6.4 Hz), 139.1 (d, *J* = 5.8 Hz), 127.8 (d, *J* = 3.5 Hz), 127.4 (d, *J* = 4.0 Hz), 122.3 (d, *J* = 9.8 Hz), 120.4 (d, *J* = 3.6 Hz), 52.9 (d, *J* = 6.9 Hz), 24.9 (d, *J* = 140.9 Hz), 21.1, 20.1; ³¹P NMR (162 MHz, CDCl₃) δ 28.3; FTIR (NaCl, neat) ν 1768, 1471, 1208 cm⁻¹; HRMS (ESI, C₁₂H₁₈O₅P (M + H)⁺) calcd 273.0892, found 273.0894.

2-((Dimethoxyphosphoryl)oxy)-3-methylphenyl Acetate (2d). Yield 27.6 mg, 67%; yellow liquid; ¹H NMR (400 MHz, CDCl₃) δ 7.13 – 7.05 (m, 2H), 7.01 – 6.95 (m, 1H), 3.86 (d, *J* = 11.4 Hz, 6H), 2.38 (s, 3H), 2.34 (s, 3H); ¹³C NMR (100 MHz, CDCl₃) δ 168.8, 142.0 (d, *J* = 3.0 Hz), 141.0 (d, *J* = 8.0 Hz), 132.0 (d, *J* = 4.0 Hz), 128.6 (d, *J* = 1.0 Hz), 125.4, 121.4 (d, *J* = 2.0 Hz), 55.0 (d, *J* = 6.0 Hz), 20.8, 16.6; ³¹P NMR (162 MHz, CDCl₃) δ -3.9; FTIR (NaCl, neat) ν 1732, 1651, 1485, 1371, 1265 cm⁻¹; HRMS (ESI, C₁₁H₁₆O₆P (M + H)⁺) calcd 275.0685, found 275.0677.

2-((Dimethoxyphosphoryl)methyl)-3,5-dimethylphenyl Acetate (4a). Yield 39.9 mg, 93%; yellow liquid; ¹H NMR (400 MHz, CDCl₃) δ 6.89 (s, 1H), 6.79 (s, 1H), 3.65 (s, 3H), 3.62 (s, 3H), 3.18 (s, 1H), 3.12 (s, 1H), 2.37 (s, 3H), 2.31 (s, 3H), 2.29 (d, *J* = 2.4 Hz, 3H); ¹³C NMR (100 MHz, CDCl₃) δ 169.2, 149.0 (d, *J* = 6.4 Hz), 138.7 (d, *J* = 5.8 Hz), 137.5 (d, *J* = 4.2 Hz), 128.8 (d, *J* = 3.6 Hz), 120.9 (d, *J* = 3.6 Hz), 119.1 (d, *J* = 9.9 Hz), 52.8 (d, *J* = 7.0 Hz), 24.6 (d, *J* = 141.3 Hz), 21.2, 21.0, 20.0; ³¹P NMR (162 MHz, CDCl₃) δ 28.6; FTIR (NaCl, neat) ν 1767, 1368, 1209 cm⁻¹; HRMS (ESI, C₁₃H₂₀O₅P (M + H)⁺) calcd 287.1048, found 287.1048.

2-((Dimethoxyphosphoryl)methyl)-3-methoxyphenyl Acetate (4b). Yield 39.8 mg, 92%; yellow liquid; ¹H NMR (400 MHz, CDCl₃) δ 7.27 – 7.21 (m, 1H), 6.78 (s, 1H), 6.76 (s, 1H), 3.88 (s, 3H), 3.67 (s, 3H), 3.64 (s, 3H), 3.29 (s, 1H), 3.24 (s, 1H), 2.32 (s, 3H); ¹³C NMR (100 MHz, CDCl₃) δ 168.9, 158.2 (d, *J* = 5.7 Hz), 149.7 (d, *J* = 6.5 Hz), 127.9 (d, *J* = 3.9 Hz), 115.3 (d, *J* = 3.5 Hz), 113.2 (d, *J* = 10.5 Hz), 107.9 (d, *J* = 3.2 Hz), 56.0, 52.7 (d, *J* = 6.6 Hz),

Table 2. Substrate Scope of the Benzylic Phosphonic Acid Directing Group in *ortho*-Acetoxylation^a

entry	4	yield (%) ^b	entry	4	yield (%) ^b
1		93	9		95
2		92	10		81
3		94	11		82
4		85	12		93
5		83	13		91
6 ^c		53, 15 ^d (17) ^e	14		88
7		76	15		90
8		86	16		93

^aConditions: (i) 0.15 mmol of **3**, 2 equiv of PhI(OAc)₂, 5 mol % Pd(OAc)₂ in 1 mL of 1,2-dichloroethane for 15 h at 110 °C. (ii) 5 equiv of TMSCHN₂ in 0.5 mL of MeOH at rt for 30 min. ^bIsolated yield. ^c1.1 equiv of PhI(OAc)₂ was used. ^dYield of diacetoxyated product. ^eRecovery yield of methylated starting material **3**.

21.3 (d, *J* = 141.2 Hz), 21.1; ³¹P NMR (162 MHz, CDCl₃) δ 28.7; FTIR (NaCl, neat) ν 1767, 1606, 1369, 1209 cm⁻¹; HRMS (ESI, C₁₂H₁₈O₆P (M + H)⁺) calcd 289.0841, found 289.0837.

2-((Dimethoxyphosphoryl)methyl)-3,4-dimethoxyphenyl Acetate (4c). Yield 44.9 mg, 94%; yellow liquid; ¹H NMR (400 MHz, CDCl₃) δ 6.83 (d, *J* = 1.5 Hz, 2H), 3.90 (s, 3H), 3.85 (s, 3H), 3.68 (s, 3H), 3.65 (s, 3H), 3.27 (s, 1H), 3.22 (s, 1H), 2.30 (s, 3H); ¹³C NMR (100 MHz, CDCl₃) δ 169.4, 150.4 (d, *J* = 3.4 Hz), 147.7 (d, *J* = 6.6 Hz), 142.5 (d, *J* = 5.8 Hz), 118.7 (d, *J* = 10.1 Hz), 117.7 (d, *J* = 3.3 Hz), 111.0 (d, *J* = 3.7 Hz), 60.8 (d, *J* = 1.6 Hz), 56.0, 52.8 (d, *J* = 6.7 Hz), 22.1 (d, *J* = 141.4 Hz), 21.1; ³¹P NMR (162 MHz, CDCl₃) δ 28.2; FTIR (NaCl, neat) ν 1767, 1488, 1207 cm⁻¹; HRMS (ESI, C₁₃H₂₀O₇P (M + H)⁺) calcd 319.0947, found 319.0949.

2-((Dimethoxyphosphoryl)methyl)-4-methylphenyl Acetate (4d). Yield 34.7 mg, 85%; yellow liquid; ¹H NMR (400 MHz, CDCl₃) δ 0.18 (s, 1H), 7.08 (d, *J* = 8.3 Hz, 1H), 6.99 (d, *J* = 8.4 Hz, 1H), 3.68 (s, 3H), 3.65 (s, 3H), 3.13 (s, 1H), 3.08 (s, 1H), 2.33 (s, 3H), 2.32 (s, 3H); ¹³C NMR (100 MHz, CDCl₃) δ 169.2, 146.6 (d, *J* = 7.4 Hz), 135.8 (d, *J* = 3.3 Hz), 131.9 (d, *J* = 5.5 Hz), 128.9 (d, *J* = 3.7 Hz), 123.1 (d, *J* = 9.2 Hz), 122.5 (d, *J* = 3.1 Hz), 52.9 (d, *J* = 6.8 Hz), 27.2

(d, *J* = 140.5 Hz), 21.0, 20.9; ³¹P NMR (162 MHz, CDCl₃) δ 28.2; FTIR (NaCl, neat) ν 1761, 1500, 1370, 1218 cm⁻¹; HRMS (ESI, C₁₂H₁₈O₅P (M + H)⁺) calcd 273.0892, found 273.0897.

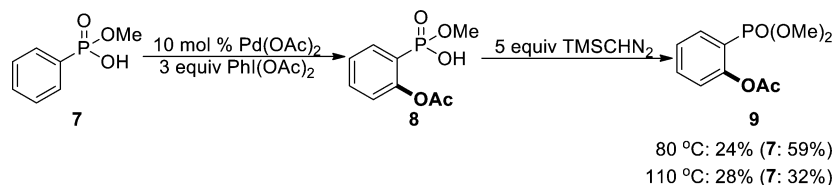
2-((Dimethoxyphosphoryl)methyl)-4-methoxyphenyl Acetate (4e). Yield 35.9 mg, 83%; yellow liquid; ¹H NMR (400 MHz, CDCl₃) δ 7.01 (d, *J* = 8.9 Hz, 1H), 6.90 (t, *J* = 2.8 Hz, 1H), 6.80 (dt, *J* = 8.9, 2.6 Hz, 1H), 3.78 (s, 3H), 3.68 (s, 3H), 3.65 (s, 3H), 3.12 (s, 1H), 3.07 (s, 1H), 2.30 (s, 3H); ¹³C NMR (100 MHz, CDCl₃) δ 169.41, 157.1 (d, *J* = 3.4 Hz), 142.4 (d, *J* = 7.5 Hz), 124.5 (d, *J* = 9.1 Hz), 123.5 (d, *J* = 3.1 Hz), 116.3 (d, *J* = 5.5 Hz), 113.5 (d, *J* = 3.6 Hz), 55.6, 52.9 (d, *J* = 6.8 Hz), 27.4 (d, *J* = 140.5 Hz), 21.0; ³¹P NMR (162 MHz, CDCl₃) δ 27.8; FTIR (NaCl, neat) ν 1761, 1606, 1501, 1370, 1243 cm⁻¹; HRMS (ESI, C₁₂H₁₈O₆P (M + H)⁺) calcd 289.0841, found 289.0838.

2-((Dimethoxyphosphoryl)methyl)-5-methylphenyl Acetate (4f). Yield 21.6 mg, 53%; yellow liquid; ¹H NMR (400 MHz, CDCl₃) δ 7.26 (q, *J* = 2.4 Hz, 1H), 7.01 (d, *J* = 7.8 Hz, 1H), 6.93 (s, 1H), 3.68 (d, *J* = 3.2 Hz, 3H), 3.65 (d, *J* = 3.2 Hz, 3H), 3.13 (s, 1H), 3.08 (s, 1H), 2.33 (d, *J* = 2.3 Hz, 3H), 2.32 (s, 3H); ¹³C NMR (100 MHz, CDCl₃) δ 169.1, 148.7 (d, *J* = 7.5 Hz), 138.4 (d, *J* = 3.8 Hz), 131.1 (d,

Table 3. Substrate Scope for *ortho*-Acetoxylation via Monophosphoric Acid Directing Group^a

entry	6	yield (%) ^b	entry	6	yield (%) ^b
1		69	8		68
2		63	9		53, 24
3		72			
4		50	10		57, 8 (14) ^c
5		62			
6		66	11 ^d		67
7		64			

^aConditions: (i) 0.15 mmol of **5**, 3 equiv of PhI(OAc)₂, 10 mol % of Pd(OAc)₂ in 1 mL of 1,4-dioxane for 15 h at 80 °C. (ii) 5 equiv of TMSCHN₂ in 0.5 mL of MeOH at rt for 30 min. ^bIsolated yield. ^cRecovery yield of methylated starting material **5**. ^d5 equiv of PhI(OAc)₂ was used.

Scheme 2. *ortho*-Acetoxylation of Methyl Hydrogen Phenylphosphonate

J = 5.5 Hz), 127.0 (d, *J* = 3.3 Hz), 123.4 (d, *J* = 3.1 Hz), 120.3 (d, *J* = 9.3 Hz), 52.9 (d, *J* = 6.8 Hz), 26.8 (d, *J* = 140.9 Hz), 21.0 (d, *J* = 1.7 Hz); ³¹P NMR (162 MHz, CDCl₃) δ 28.3; FTIR (NaCl, neat) ν 2955, 1751, 1636, 1211 cm⁻¹; HRMS (ESI, C₁₂H₁₈O₃P (M + H)⁺) calcd 273.0892, found 273.0890.

2-((Dimethoxyphosphoryl)methyl)-5-methylphenyl Acetate (4f⁺). Yield 7.4 mg, 15%; yellow liquid; ¹H NMR (400 MHz, CDCl₃) δ 6.86 (s, 2H), 3.65 (s, 3H), 3.62 (s, 3H), 3.15 (s, 1H), 3.10 (s, 1H), 2.34 (s, 3H), 2.33 (s, 6H); ¹³C NMR (100 MHz, CDCl₃) δ 168.7, 149.3 (d, *J* = 6.2 Hz), 138.2 (d, *J* = 4.0 Hz), 121.0 (d, *J* = 3.4 Hz), 113.9 (d, *J* = 10.0 Hz), 52.9 (d, *J* = 6.9 Hz), 21.4 (d, *J* = 26.1 Hz), 21.0; ³¹P NMR (162 MHz, CDCl₃) δ 27.3; FTIR (NaCl, neat) ν 2953, 1770, 1761, 1626, 1369 cm⁻¹; HRMS (ESI, C₁₄H₂₀O₇P (M + H)⁺) calcd 331.0947, found 331.0951.

1-((Dimethoxyphosphoryl)methyl)naphthalen-2-yl Acetate (4g). Yield 35.1 mg, 76%; yellow liquid; ¹H NMR (400 MHz, CDCl₃) δ 8.07 (d, *J* = 8.5 Hz, 1H), 7.85 (d, *J* = 8.1 Hz, 1H), 7.80 (dd, *J* = 9.0, 2.1 Hz, 1H), 7.58 (t, *J* = 7.7 Hz, 1H), 7.50 (d, *J* = 7.6 Hz, 1H), 7.29 (d, *J* = 9.0 Hz, 1H), 3.68 (s, 1H), 3.63 (s, 1H), 3.60 (s, 3H), 3.57 (s, 3H); ¹³C NMR (100 MHz, CDCl₃) δ 169.2, 147.0 (d, *J* = 8.5 Hz), 132.6 (d, *J* = 4.3 Hz), 131.8 (d, *J* = 3.0 Hz), 128.6 (d, *J* = 3.6 Hz), 128.6, 126.8, 125.6, 124.4 (d, *J* = 1.9 Hz), 121.8 (d, *J* = 4.2 Hz), 118.3 (d, *J* = 10.4 Hz), 52.9 (d, *J* = 6.9 Hz), 24.0 (d, *J* = 141.8 Hz), 21.1; ³¹P NMR (162 MHz, CDCl₃) δ 27.6; FTIR (NaCl, neat) ν 2955, 1763, 1630, 1516, 1205 cm⁻¹; HRMS (ESI, C₁₅H₁₈O₃P (M + H)⁺) calcd 309.0892, found 309.0900.

3-Chloro-2-((dimethoxyphosphoryl)methyl)phenyl Acetate (4h). Yield 37.8 mg, 86%; yellow liquid; ¹H NMR (400 MHz, CDCl₃) δ 7.29 (d, *J* = 8.1 Hz, 1H), 7.23 (dd, *J* = 8.1, 2.4 Hz, 1H), 7.08 (d, *J* = 8.0 Hz, 1H), 3.68 (s, 3H), 3.66 (s, 3H), 3.44 (s, 1H), 3.38 (s,

1H), 2.33 (s, 3H); ¹³C NMR (100 MHz, CDCl₃) δ 168.6, 149.8 (d, J = 6.1 Hz), 135.3 (d, J = 6.8 Hz), 128.1 (d, J = 3.9 Hz), 126.9 (d, J = 3.4 Hz), 123.2 (d, J = 10.3 Hz), 121.8 (d, J = 3.5 Hz), 52.9 (d, J = 6.8 Hz), 25.6 (d, J = 141.3 Hz), 21.1; ³¹P NMR (162 MHz, CDCl₃) δ 26.7; FTIR (NaCl, neat) ν 1776, 1451, 1201 cm⁻¹; HRMS (ESI, C₁₁H₁₅ClO₃P (M + H)⁺) calcd 293.0344, found 293.0349.

3-Chloro-2-((dimethoxyphosphoryl)methyl)-4,5-dimethoxyphenyl Acetate (4i). Yield 50.3 mg, 95%; yellow liquid; ¹H NMR (400 MHz, CDCl₃) δ 6.66 (s, 1H), 3.84 (d, J = 1.5 Hz, 6H), 3.68 (s, 3H), 3.66 (s, 3H), 3.35 (s, 1H), 3.29 (s, 1H), 2.32 (s, 3H); ¹³C NMR (100 MHz, CDCl₃) δ 168.9, 152.4 (d, J = 3.6 Hz), 145.2 (d, J = 6.3 Hz), 143.6 (d, J = 3.4 Hz), 129.4 (d, J = 6.1 Hz), 115.3 (d, J = 10.3 Hz), 106.3 (d, J = 3.5 Hz), 60.7, 56.1, 52.9 (d, J = 6.8 Hz), 25.4 (d, J = 142.5 Hz), 21.1; ³¹P NMR (162 MHz, CDCl₃) δ 27.2; FTIR (NaCl, neat) ν 1768, 1485, 1205 cm⁻¹; HRMS (ESI, C₁₃H₁₉ClO₇P (M + H)⁺) calcd 353.0557, found 353.0559.

2-((Dimethoxyphosphoryl)methyl)-3-fluorophenyl Acetate (4j). Yield 33.6 mg, 81%; yellow liquid; ¹H NMR (400 MHz, CDCl₃) δ 7.29 – 7.24 (m, 1H), 6.98 (t, J = 8.0 Hz, 2H), 3.70 (s, 3H), 3.68 (s, 3H), 3.25 (d, J = 1.5 Hz, 1H), 3.20 (d, J = 1.4 Hz, 1H), 2.34 (s, 3H); ¹³C NMR (100 MHz, CDCl₃) δ 168.6, 161.2 (d, J = 247.6 Hz), 149.7 (d, J = 6.1 Hz), 128.2 (dd, J = 9.9, 3.8 Hz), 118.8 (t, J = 3.4 Hz), 112.8 (d, J = 3.3 Hz), 112.6 (d, J = 3.3 Hz), 52.9 (d, J = 6.6 Hz), 21.8 (d, J = 3.2 Hz), 21.0 (s), 20.4 (d, J = 3.2 Hz); ³¹P NMR (162 MHz, CDCl₃) δ 26.8; ¹⁹F NMR (162 MHz, CDCl₃) δ -114.00 (d, J = 4.5 Hz); FTIR (NaCl, neat) ν 1775, 1469, 1205 cm⁻¹; HRMS (ESI, C₁₁H₁₅FO₃P (M + H)⁺) calcd 277.0641, found 277.0646.

4-Chloro-2-((dimethoxyphosphoryl)methyl)phenyl Acetate (4k). Yield 36.0 mg, 82%; yellow liquid; ¹H NMR (400 MHz, CDCl₃) δ 7.36 (t, J = 2.6 Hz, 1H), 7.25 (d, J = 7.9 Hz, 1H), 7.07 (d, J = 8.7 Hz, 1H), 3.70 (s, 3H), 3.67 (s, 3H), 3.14 (s, 1H), 3.08 (s, 1H), 2.33 (s, 3H); ¹³C NMR (100 MHz, CDCl₃) δ 168.7, 147.3 (d, J = 7.3 Hz), 131.3 (d, J = 3.8 Hz), 131.2 (d, J = 5.6 Hz), 128.3 (d, J = 3.6 Hz), 125.6 (d, J = 9.4 Hz), 124.2 (d, J = 3.1 Hz), 53.0 (d, J = 6.9 Hz), 27.2 (d, J = 140.9 Hz), 21.0; ³¹P NMR (162 MHz, CDCl₃) δ 27.0; FTIR (NaCl, neat) ν 1767, 1486, 1204 cm⁻¹; HRMS (ESI, C₁₁H₁₅ClO₃P (M + H)⁺) calcd 293.0346, found 293.0355.

4-Bromo-2-((dimethoxyphosphoryl)methyl)phenyl Acetate (4l). Yield 47.0 mg, 93%; yellow liquid; ¹H NMR (400 MHz, CDCl₃) δ 7.50 (t, J = 2.5 Hz, 1H), 7.39 (dt, J = 8.6, 2.3 Hz, 1H), 7.00 (d, J = 8.6 Hz, 1H), 3.69 (s, 3H), 3.66 (s, 3H), 3.13 (s, 1H), 3.07 (s, 1H), 2.32 (s, 3H); ¹³C NMR (100 MHz, CDCl₃) δ 168.6, 147.9 (d, J = 7.2 Hz), 134.1 (d, J = 5.6 Hz), 131.2 (d, J = 3.7 Hz), 126.0 (d, J = 9.3 Hz), 124.6 (d, J = 3.1 Hz), 118.9 (d, J = 3.9 Hz), 53.0 (d, J = 6.8 Hz), 27.2 (d, J = 140.9 Hz), 21.0; ³¹P NMR (162 MHz, CDCl₃) δ 27.0; FTIR (NaCl, neat) ν 1767, 1484, 1203 cm⁻¹; HRMS (ESI, C₁₁H₁₅BrO₃P (M + H)⁺) calcd 336.9840, found 336.9837.

2-((Dimethoxyphosphoryl)methyl)-4-(trifluoromethyl)phenyl Acetate (4m). Yield 44.5 mg, 91%; yellow liquid; ¹H NMR (400 MHz, CDCl₃) δ 7.64 (s, 1H), 7.56 (d, J = 8.6 Hz, 1H), 7.27 (d, J = 6.9 Hz, 1H), 3.70 (s, 3H), 3.67 (s, 3H), 3.23 (s, 1H), 3.17 (s, 1H), 2.37 (s, 3H); ¹³C NMR (100 MHz, CDCl₃) δ 168.3, 151.3 (d, J = 6.0 Hz), 128.6 (dd, J = 5.4, 3.8 Hz), 125.3 (t, J = 3.6 Hz), 125.0 (d, J = 9.4 Hz), 123.6 (d, J = 3.0 Hz), 53.0 (d, J = 6.8 Hz), 27.4 (d, J = 141.0 Hz), 21.0; ³¹P NMR (162 MHz, CDCl₃) δ 26.7; ¹⁹F NMR (376 MHz, CDCl₃) δ -62.29; FTIR (NaCl, neat) ν 2957, 1771, 1425, 1335, 1267 cm⁻¹; HRMS (ESI, C₁₂H₁₅F₃O₃P (M + H)⁺) calcd 327.0609, found 327.0615.

2-(1-(Dimethoxyphosphoryl)ethyl)-3-methylphenyl Acetate (4n). Yield 37.8 mg, 88%; yellow liquid; ¹H NMR (400 MHz, CDCl₃) δ 7.16 (dd, J = 7.8, 1.8 Hz, 1H), 7.05 (d, J = 7.5 Hz, 1H), 6.96 (d, J = 8.0 Hz, 1H), 3.71 (d, J = 10.7 Hz, 3H), 3.60 – 3.49 (m, 1H), 3.46 (d, J = 10.5 Hz, 3H), 2.38 (s, 3H), 1.63 (dd, J = 18.5, 7.3 Hz, 3H); ¹³C NMR (100 MHz, CDCl₃) δ 169.6, 149.9 (d, J = 5.2 Hz), 138.5 (d, J = 8.3 Hz), 128.1 (d, J = 5.9 Hz), 127.8 (d, J = 1.9 Hz), 127.5 (d, J = 3.0 Hz), 122.2 (d, J = 2.9 Hz), 53.0 (dd, J = 117.3, 7.1 Hz), 32.4 (d, J = 141.3 Hz), 21.7, 20.8, 13.7 (d, J = 4.9 Hz); ³¹P NMR (162 MHz, CDCl₃) δ 31.9; FTIR (NaCl, neat) ν 1767, 1464, 1368, 1206 cm⁻¹; HRMS (ESI, C₁₃H₂₀O₃P (M + H)⁺) calcd 287.1048, found 287.1041.

2-(1-(Dimethoxyphosphoryl)ethyl)-3,5-dimethylphenyl Acetate (4o). Yield 40.5 mg, 90%; yellow liquid; ¹H NMR (400 MHz, CDCl₃) δ 6.87 (s, 1H), 6.77 (s, 1H), 3.70 (d, J = 10.7 Hz, 3H), 3.47 (d, J = 10.5 Hz, 3H), 3.47 – 3.45 (m, 1H), 2.36 (s, 3H), 2.33 (s, 3H), 2.28 (d, J = 1.3 Hz, 3H), 1.60 (dd, J = 18.5, 7.3 Hz, 3H); ¹³C NMR (100 MHz, CDCl₃) δ 169.7, 149.7 (d, J = 5.1 Hz), 138.1 (d, J = 8.3 Hz), 137.5 (d, J = 3.2 Hz), 128.8 (d, J = 1.8 Hz), 125.0 (d, J = 5.9 Hz), 122.7 (d, J = 2.9 Hz), 53.5 (d, J = 6.9 Hz), 52.4 (d, J = 7.3 Hz), 32.1 (d, J = 141.3 Hz), 21.8, 20.8 (d, J = 12.0 Hz), 13.8 (d, J = 4.7 Hz); ³¹P NMR (162 MHz, CDCl₃) δ 32.1; FTIR (NaCl, neat) ν 1761, 1447, 1208 cm⁻¹; HRMS (ESI, C₁₄H₂₂O₃P (M + H)⁺) calcd 301.1205, found 301.1201.

2-(2-(Dimethoxyphosphoryl)propan-2-yl)phenyl Acetate (4p). Yield 39.9 mg, 93%; yellow liquid; ¹H NMR (400 MHz, CDCl₃) δ 7.42 (d, J = 8.0 Hz, 1H), 7.23 (t, J = 7.6 Hz, 1H), 7.14 (t, J = 7.6 Hz, 1H), 7.00 (d, J = 8.0 Hz, 1H), 3.50 (s, 3H), 3.48 (s, 3H), 2.28 (s, 3H), 1.67 (s, 3H), 1.63 (s, 3H); ¹³C NMR (100 MHz, CDCl₃) δ 169.3, 149.7 (d, J = 5.4 Hz), 132.4 (d, J = 4.6 Hz), 129.8 (d, J = 5.6 Hz), 128.1 (d, J = 3.1 Hz), 125.6 (d, J = 2.4 Hz), 124.9 (d, J = 2.8 Hz), 53.4 (d, J = 7.4 Hz), 39.2 (d, J = 138.0 Hz), 24.7 (d, J = 4.5 Hz), 21.9; ³¹P NMR (162 MHz, CDCl₃) δ 33.3; FTIR (NaCl, neat) ν 2955, 1767, 1370, 1211 cm⁻¹; HRMS (ESI, C₁₃H₂₀O₃P (M + H)⁺) calcd 287.1048, found 287.1053.

3-(tert-Butyl)-2-((dimethoxyphosphoryl)oxy)phenyl Acetate (6a). Yield 32.7 mg, 69%; yellow liquid; ¹H NMR (400 MHz, CDCl₃) δ 7.27 – 7.22 (m, 1H), 7.10 (t, J = 8.0 Hz, 1H), 7.02 (dd, J = 8.0, 1.5 Hz, 1H), 3.86 (d, J = 11.5 Hz, 6H), 2.38 (s, 3H), 1.41 (s, 9H); ¹³C NMR (100 MHz, CDCl₃) δ 169.1, 142.3 (d, J = 6.0 Hz), 142.2 (d, J = 8.0 Hz), 141.6, 124.7, 124.6, 121.9, 54.9 (d, J = 6.0 Hz), 35.1, 30.1, 21.0; ³¹P NMR (162 MHz, CDCl₃) δ -5.1; FTIR (NaCl, neat) ν 1769, 1643, 1469, 1368, 1269 cm⁻¹; HRMS (ESI, C₁₄H₂₂O₆P (M + H)⁺) calcd 317.1154, found 317.1147.

3-Benzyl-2-((dimethoxyphosphoryl)oxy)phenyl Acetate (6b). Yield 33.1 mg, 63%; yellow liquid; ¹H NMR (400 MHz, CDCl₃) δ 7.32 – 7.25 (m, 2H), 7.24 – 7.16 (m, 3H), 7.13 – 6.99 (m, 2H), 6.93 (d, J = 7.6 Hz, 1H), 4.12 (s, 2H), 3.80 (d, J = 11.4 Hz, 6H), 2.35 (s, 3H); ¹³C NMR (100 MHz, CDCl₃) δ 168.7, 141.9 (d, J = 3.0 Hz), 140.6, 139.2, 134.7 (d, J = 5.0 Hz), 129.0, 128.5, 128.2, 126.3, 125.5, 122.0 (d, J = 1.0 Hz), 55.1 (d, J = 7.0 Hz), 35.7, 20.8; ³¹P NMR (162 MHz, CDCl₃) δ -4.1; FTIR (NaCl, neat) ν 1769, 1601, 1470, 1371, 1267 cm⁻¹; HRMS (ESI, C₁₇H₂₀O₆P (M + H)⁺) calcd 351.0998, found 351.0996.

2-((Dimethoxyphosphoryl)oxy)-3,4-dimethylphenyl Acetate (6c). Yield 31.1 mg, 72%; yellow liquid; ¹H NMR (400 MHz, CDCl₃) δ 6.99 (d, J = 8.3 Hz, 1H), 6.88 (d, J = 8.3 Hz, 1H), 3.85 (d, J = 11.4 Hz, 6H), 2.33 (s, 3H), 2.26 (s, 3H), 2.25 (s, 3H); ¹³C NMR (100 MHz, CDCl₃) δ 169.0, 140.6 (d, J = 8.0 Hz), 139.8 (d, J = 3.0 Hz), 136.0, 130.3 (d, J = 4.0 Hz), 130.3, 126.6, 120.3, 55.0 (d, J = 6.0 Hz), 20.8, 19.9, 13.1; ³¹P NMR (162 MHz, CDCl₃) δ -3.8; FTIR (NaCl, neat) ν 1769, 1614, 1487, 1371, 1273 cm⁻¹; HRMS (ESI, C₁₂H₁₈O₆P (M + H)⁺) calcd 289.0841, found 289.0842.

2-((Dimethoxyphosphoryl)oxy)-[1,1'-biphenyl]-3-yl Acetate (6d). Yield 25.2 mg, 50%; yellow liquid; ¹H NMR (400 MHz, CDCl₃) δ 7.53 – 7.46 (m, 2H), 7.43 (t, J = 7.4 Hz, 2H), 7.38 – 7.33 (m, 1H), 7.29 – 7.21 (m, 3H), 7.19 – 7.15 (m, 1H), 3.42 (d, J = 11.5 Hz, 6H), 2.37 (s, 3H); ¹³C NMR (100 MHz, CDCl₃) δ 168.8, 142.3, 139.7, 136.9, 136.2 (d, J = 4.0 Hz), 129.6, 128.4, 128.2, 127.7, 125.6, 123.1, 54.5 (d, J = 6.0 Hz), 20.8; ³¹P NMR (162 MHz, CDCl₃) δ -4.5; FTIR (NaCl, neat) ν 1769, 1599, 1470, 1371, 1254 cm⁻¹; HRMS (ESI, C₁₆H₁₈O₆P (M + H)⁺) calcd 337.0841, found 337.0840.

2-((Dimethoxyphosphoryl)oxy)-4-methylphenyl Acetate (6e). Yield 25.5 mg, 62%; yellow liquid; ¹H NMR (400 MHz, CDCl₃) δ 7.21 (s, 1H), 7.03 – 6.95 (m, 2H), 3.85 (d, J = 11.4 Hz, 6H), 2.34 (s, 3H), 2.31 (s, 3H); ¹³C NMR (100 MHz, CDCl₃) δ 168.7, 141.8, 138.9 (d, J = 7.0 Hz), 137.2, 126.2, 123.3, 121.6 (d, J = 3.0 Hz), 55.0 (d, J = 6.0 Hz), 21.0, 20.6; ³¹P NMR (162 MHz, CDCl₃) δ -4.4; FTIR (NaCl, neat) ν 1769, 1595, 1510, 1371, 1279 cm⁻¹; HRMS (ESI, C₁₁H₁₆O₆P (M + H)⁺) calcd 275.0685, found 275.0680.

4-(tert-Butyl)-2-((dimethoxyphosphoryl)oxy)phenyl Acetate (6f). Yield 31.3 mg, 66%; yellow liquid; ¹H NMR (400 MHz, CDCl₃) δ 7.38 (s, 1H), 7.19 (dd, J = 8.5, 2.2 Hz, 1H), 7.05 (dd, J = 8.5, 1.0 Hz,

1H), 3.85 (d, $J = 11.4$ Hz, 6H), 2.32 (s, 3H), 1.31 (s, 9H); ^{13}C NMR (100 MHz, CDCl_3) δ 168.8, 150.5, 141.6 (d, $J = 7.0$ Hz), 138.7, 123.0, 122.6, 118.5 (d, $J = 2.0$ Hz), 55.0 (d, $J = 6.0$ Hz), 34.7, 31.2, 20.6; ^{31}P NMR (162 MHz, CDCl_3) δ -4.4; FTIR (NaCl, neat) ν 1769, 1591, 1504, 1368, 1269 cm^{-1} ; HRMS (ESI, $\text{C}_{14}\text{H}_{22}\text{O}_6\text{P}$ (M + H) $^+$) calcd 317.1154, found 317.1158.

2-((Dimethoxyphosphoryl)oxy)-4-methoxyphenyl Acetate (6g). Yield 27.9 mg, 64%; yellow liquid; ^1H NMR (400 MHz, CDCl_3) δ 7.03 (d, $J = 8.9$ Hz, 1H), 6.97 (d, $J = 2.8$ Hz, 1H), 6.71 (dd, $J = 8.9, 2.8$ Hz, 1H), 3.85 (d, $J = 11.4$ Hz, 6H), 3.79 (s, 3H), 2.31 (s, 3H); ^{13}C NMR (100 MHz, CDCl_3) δ 168.9, 157.9, 142.6 (d, $J = 7.0$ Hz), 134.8, 123.9, 110.8, 107.2 (d, $J = 3.0$ Hz), 55.8, 55.0 (d, $J = 6.0$ Hz), 20.5; ^{31}P NMR (162 MHz, CDCl_3) δ -4.5; FTIR (NaCl, neat) ν 1769, 1620, 1514, 1371, 1285 cm^{-1} ; HRMS (ESI, $\text{C}_{11}\text{H}_{16}\text{O}_7\text{P}$ (M + H) $^+$) calcd 291.0634, found 291.0634.

3-Chloro-2-((dimethoxyphosphoryl)oxy)phenyl Acetate (6h). Yield 30.1 mg, 68%; yellow liquid; ^1H NMR (400 MHz, CDCl_3) δ 7.31 (d, $J = 7.8$ Hz, 1H), 7.18 - 7.07 (m, 2H), 3.92 (d, $J = 11.5$ Hz, 6H), 2.35 (s, 3H); ^{13}C NMR (100 MHz, CDCl_3) δ 168.3, 143.1 (d, $J = 3.0$ Hz), 139.6 (d, $J = 7.0$ Hz), 127.8, 127.5 (d, $J = 5.0$ Hz), 125.7 (d, $J = 1.0$ Hz), 122.7, 55.4 (d, $J = 6.0$ Hz), 20.7; ^{31}P NMR (162 MHz, CDCl_3) δ -4.7; FTIR (NaCl, neat) ν 1779, 1587, 1470, 1371, 1265 cm^{-1} ; HRMS (ESI, $\text{C}_{10}\text{H}_{13}\text{ClO}_6\text{P}$ (M + H) $^+$) calcd 295.0138, found 295.0159.

Methyl 3-Acetoxy-2-((dimethoxyphosphoryl)oxy)-5-methylbenzoate (6i). Yield 25.3 mg, 53%; yellow liquid; ^1H NMR (400 MHz, CDCl_3) δ 7.55 (d, $J = 1.9$ Hz, 1H), 7.13 (d, $J = 2.0$ Hz, 1H), 3.89 (d, $J = 12.1$ Hz, 6H), 3.85 (s, 3H), 2.35 (s, 3H), 2.34 (s, 3H); ^{13}C NMR (100 MHz, CDCl_3) δ 168.5, 165.1, 142.4 (d, $J = 3.0$ Hz), 139.2 (d, $J = 7.0$ Hz), 135.6 (d, $J = 2.0$ Hz), 129.1, 128.3 (d, $J = 2.0$ Hz), 125.0 (d, $J = 3.0$ Hz), 55.2 (d, $J = 6.0$ Hz), 52.3, 20.7; ^{31}P NMR (162 MHz, CDCl_3) δ -4.2; FTIR (NaCl, neat) ν 1778, 1732, 1614, 1485, 1371, 1323 cm^{-1} ; HRMS (ESI, $\text{C}_{13}\text{H}_{18}\text{O}_8\text{P}$ (M + H) $^+$) calcd 333.0739, found 333.0734.

Methyl 3-Acetoxy-2-hydroxy-5-methylbenzoate (6i'). Yield 8.1 mg, 24%; yellow liquid; ^1H NMR (400 MHz, CDCl_3) δ 10.70 (s, 1H), 7.54 (d, $J = 1.3$ Hz, 1H), 7.07 (d, $J = 2.0$ Hz, 1H), 3.94 (s, 3H), 2.34 (s, 3H), 2.29 (s, 3H); ^{13}C NMR (100 MHz, CDCl_3) δ 170.3, 168.9, 151.3, 138.8, 129.5, 128.2, 127.2, 113.4, 52.4, 20.6, 20.4; FTIR (NaCl, neat) ν 3165, 1771, 1682, 1620, 1479, 1443, 1346 cm^{-1} ; HRMS (ESI, $\text{C}_{11}\text{H}_{13}\text{O}_5$ (M + H) $^+$) calcd 225.0763, found 225.0772.

2-((Dimethoxyphosphoryl)oxy)phenyl Acetate (6j). Yield 22.2 mg, 57%; yellow liquid; ^1H NMR (400 MHz, CDCl_3) δ 7.41 (d, $J = 7.5$ Hz, 1H), 7.25 - 7.11 (m, 3H), 3.85 (d, $J = 11.4$ Hz, 6H), 2.33 (s, 3H); ^{13}C NMR (100 MHz, CDCl_3) δ 168.4, 142.3 (d, $J = 6.0$ Hz), 141.3, 126.9, 125.6, 123.8, 121.1 (d, $J = 3.0$ Hz), 55.0 (d, $J = 6.0$ Hz), 20.6; ^{31}P NMR (162 MHz, CDCl_3) δ -4.4; FTIR (NaCl, neat) ν 1769, 1599, 1495, 1371, 1285 cm^{-1} ; HRMS (ESI, $\text{C}_{10}\text{H}_{14}\text{O}_6\text{P}$ (M + H) $^+$) calcd 261.0528, found 261.0542.

2-((Dimethoxyphosphoryl)oxy)-1,3-phenylene Diacetate (6j'). Yield 32.0 mg, 67%; yellow solid; mp 73 - 75 $^{\circ}\text{C}$; ^1H NMR (400 MHz, CDCl_3) δ 7.24 - 7.16 (m, 1H), 7.07 (d, $J = 8.3$ Hz, 2H), 3.85 (d, $J = 11.5$ Hz, 6H), 2.34 (s, 6H); ^{13}C NMR (100 MHz, CDCl_3) δ 168.2, 143.0 (d, $J = 4.0$ Hz), 134.9 (d, $J = 7.0$ Hz), 125.0, 121.2, 55.2 (d, $J = 7.0$ Hz), 20.6; ^{31}P NMR (162 MHz, CDCl_3) δ -4.4; FTIR (NaCl, neat) ν 1769, 1605, 1472, 1368, 1271 cm^{-1} ; HRMS (ESI, $\text{C}_{12}\text{H}_{16}\text{O}_8\text{P}$ (M + H) $^+$) calcd 319.0583, found 319.0559.

■ ASSOCIATED CONTENT

Supporting Information

^1H and ^{13}C NMR spectra. This material is available free of charge via the Internet at <http://pubs.acs.org>.

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Notes

The authors declare no competing financial interest.

■ ACKNOWLEDGMENTS

We gratefully acknowledge financial support from Nanyang Technological University.

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