



The second step, the ring closure of IV, giving the oxathiazines V, is governed by the susceptibility of the double bond towards nucleophilic attack. The orientation of this intramolecular addition is directed by both the electron-donating ability of the acetamido group and the electron-withdrawing ability of sulphur<sup>2</sup>. The scope of this reaction is limited by the fact that only arylhydroxamic acid chlorides and aryl nitrile oxides can be employed. When alkyl derivatives are used the thiolate I acts as a base and generates the highly unstable alkyl nitrile oxides which polymerize rather than add onto the protonated thiolate I.

The structure of the oxathiazines V is based on correct elemental analysis and IR, PMR and mass spectroscopic data. In the PMR spectra the C-5 hydrogens (R=H) appear as an AB quartet at  $\delta = 4.15$  ppm and  $\delta = 3.15$  ppm with a coupling constant of 12.8 Hz. The high-field proton shows in addition to the geminal coupling a long-range coupling ( $^4 J = 1.2$  Hz) with the hydrogen on the acetamido group. This coupling can be operative only when the two hydrogens involved are arranged in a so-called extended zigzag or "W" conformation. Therefore, we conclude that the acetamido group in the 1,4,2-oxathiazines occupies an axial position<sup>3</sup>.

#### REFERENCES

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