





**Figure 1.** BLYP/6-31G\* potential energy surface for the conversion of  $3' + {}^1\text{O}_2$  to  $4' + \text{CO}_2$ . Geometries are shown in Å and degree, and relative energies are given in kJ/mol.

is known to occur photochemically<sup>15</sup> or via vibrationally excited states<sup>16</sup> but does not proceed thermally in solutions.<sup>17</sup> The BLYP/6-31G\* calculations, as in recent high-level ab initio results,<sup>18</sup> predict that the cyclization of the parent carbonyl oxide (**1**, R=H) to dioxirane (**2**, R=H) is exothermic by 79.9 kJ/mol but should cross the high energy barrier of 87.0 kJ/mol.<sup>14</sup> For the present cyclization of **6'** to **7'**, the DFT calculation indicated that the exothermicity and the activation energy were reduced down to 19.7 and 9.2 kJ/mol, respectively. Thus, by introducing a strong  $\pi$ -donating group, the thermochemical stability of carbonyl oxides increases since polarized zwitterionic structure (cf., **1b**) is stabilized; the transition state for the cyclization is likewise favorable since the double-bond character of C=O is minimized, making the C–O–O group be twisted more easily. Such an anomalous substituent effect seems to be characteristic for carbonyl oxides; similar examples have been suggested experimentally for the methoxy substituted case<sup>19</sup> and predicted theoretically for fluoro-,<sup>20</sup> and cyclopropene carbonyl oxides.<sup>21</sup> Present results by trapping experiments and calculations affords a clear-cut demonstration of the oxides.

Another interesting point is that the elimination of  $\text{CO}_2$  from the spiro-dioxirane **7'** is a concerted three-bond cheletropy with the activation energy of only 10.9 kJ/mol. For dialkyl dioxiranes a similar three-bond fission is reported yielding two alkyl radicals and  $\text{CO}_2$ , but in a stepwise manner with much higher activation energy of 100 kJ/mol.<sup>22</sup> In the present cheletropy from **7'** to perpendicularly located **4'** and  $\text{CO}_2$ , when constrained in  $C_{2v}$  symmetry,<sup>23</sup> the symmetry of occupied orbitals is completely conserved in the fragmentation.

In summary, the reaction of a stable singlet carbene **3** with  ${}^1\text{O}_2$  is shown to yield carbonyl oxide intermediate with unique properties. The carbonyl oxide **6** has a highly nucleophilic reactivity toward sulfoxides and can easily isomerize to dioxirane **7**, which is expected, according to DFT calculations, to undergo the facile ring-opening with the concerted three-bond fission.

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## References and Notes

- # Present Address: Faculty of Science, Yamaguchi University, Yoshida, Yamaguchi 753-8512.  
 ## Present Address: Department of Applied Chemistry, Aichi Institute of Technology, Toyota 470-0392.  
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 23 Since nitrogens in **7'** are slightly pyramidized, the spiro-dioxirane has two energy minima corresponding to syn ( $C_s$ ) and anti ( $C_2$ ) forms in out-of-plane methyls, the former being 1.42 kJ/mol more stable. The planer  $C_{2v}$  structure is a doubly transition state of two nitrogen inversions but is only 2.34 kJ/mol higher in energy than the most stable  $C_s$  structure.