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CONDENSATION OF TETRAKIS(HYDROXYMETHYL)PHOSPHONIUM SULFATES AND SULFONATES WITH 1,3-DIMETHYLUREA

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An unexpected displacement of one of the phosphorus groups occurred when the chloride **1a** was replaced by the sulfate **1b** in its reactions with 1,3-dimethylurea. The products, **2c** and **5c**, were bisulfates rather than sulfates. In contrast, no displacement occurred when **1a** was replaced by the sulfonates **1e** or **1f**. A method was developed for preparing the sulfonates **1d-h**, all new compounds, by metathesis of the sulfate **1b** with the appropriate barium sulfonate. The sulfates **2b** and **5b**, prepared from the chlorides **2a** and **5a** by ion exchange, yielded the bisulfates **2c** and **5c** upon treatment with sulfuric acid. The significance of the findings is discussed.

INTRODUCTION

Polymers prepared by condensing tetrakis(hydroxymethyl)phosphonium chloride ($(\text{HOCH}_2)_4\text{PCl}$ (**1a**: THPC or TKC)², with nitrogen compounds such as urea or melamine are useful as flame retardant finishes for cotton.^{3,4} In order to avoid the carcinogen bis(chloromethyl) ether, the textile industry has recently replaced **1a** by other tetrakis(hydroxymethyl)phosphonium salts such as the sulfate (**1b**: THPS or TKO), the oxalate (TKS), or the mixed phosphate-acetate (TKP).^{5,6}

In a study of the reactions of tetrakis(hydroxymethyl)phosphonium salts with 1,3-dimethylurea, an unexpected displacement of one of the phosphorus groups occurred when **1a** was replaced by **1b**. The nature of this reaction and its significance are the subject of the present paper, coupled with the synthesis of a series of novel sulfonate salts and their 1,3-dimethylurea derivatives.

EXPERIMENTAL

Reagents

The sulfate **1b** was a commercial 75% THPS or 85% TKO solution. The sulfonate salts were prepared in situ by adding barium hydroxide or calcium hydroxide to an aqueous solution of the sulfonic acid, heating to 60°C, and filtering if necessary to remove impurities. Other reagents were used as obtained.

Methods

Melting points are uncorrected. Elemental analyses were performed by Galbraith Laboratories, Inc., Knoxville, Tenn.

Infrared (IR) spectra were taken on a Perkin-Elmer 137B (w = weak, m = medium, s = strong, vs = very strong, br = broad). ¹H nuclear magnetic resonance (NMR) spectra were taken on a Varian A-60A or a Varian EM360L with TMS or DSS as an internal reference, ¹³C NMR spectra on a Varian CFT-20 with dioxane as an internal reference (s = singlet, d = doublet, q = quartet, m = multiplet, br = broad).

The physical properties of all new compounds are listed in Table I and their spectroscopic data in Tables II and III.

Octakis(1,3-dimethylureidomethyl)diphosphonium sulfate (2b). A solution of the phosphonium chloride **2a**⁷ (9.42 g, 0.02 mol) in water (25 ml) was passed onto a chromatographic column containing 50 g of Rexyn 201 (SO_4 form)⁸ strong base anion exchange resin, and eluted with water until no more phosphonium salt passed through. The eluates (400 ml total), which gave negative tests for chloride with silver nitrate solution, were stripped under vacuum. The residue (10.74 g) was triturated with 2-propanol, filtered, and dried, giving 8.85 g (91.5%) of **2b** as a white crystalline solid, mp 147°C dec. An analytical sample, dried 4 h at 82°C/0.5 mm, analyzed as a dihydrate.

Anal. Calcd. for $\text{C}_{32}\text{H}_{72}\text{N}_{16}\text{O}_{12}\text{P}_2\text{S}_2\text{H}_2\text{O}$: C, 38.31; H, 7.64; N, 22.35; P, 6.17; S, 3.20. Found: C, 38.58; H, 7.89; N, 22.28; P, 6.17; S, 3.23.

The sulfate **2b** is soluble in water (pH 4.25, 0.1 N solution) and methanol and insoluble in other common organic solvents. Efforts to recrystallize the compound from ethanol, methanol/acetone, or other solvents were unsuccessful.

Tetrakis(1,3-dimethylureidomethyl)phosphonium hydrogen sulfate (2c). *A. From 1b.* An 85% aqueous solution of **1b** (20.31 g, 0.05 mol) was refluxed with toluene (150 ml) in an oil bath with efficient stirring until no more water collected in a Dean-Stark trap. The mixture was cooled, treated with 1,3-dimethylurea (35.25 g, 0.40 mol), and heated again with efficient stirring until the evolution of water (7.4 ml, 0.41 mol) ceased (1 hr). The product, which had separated during the reaction as a mass of white solids, was triturated with 2-propanol, filtered, and dried, giving 31.05 g (116.6%) of **2c** as a white crystalline

TABLE I
Physical properties of new compounds

No.	Formula	Yield (%)	Mp (°C) or n_D^{20}
1d	$[(HOCH_2)_4P]SO_3Me$	99.3	1.5166
1e	$[(HOCH_2)_4P]SO_3C_6H_5$	97.6	63–64 ^{a,b}
1f	$[(HOCH_2)_4P]SO_3C_6H_4Me-p$	101.6	60–61
1g	$[(HOCH_2)_4P]SO_3C_{10}H_7-1$	92.7	1.5902
1h	$[(HOCH_2)_4P]SO_3C_{10}H_7-2$	97.2	112–13 ^a
2b	$[(MeNHCONMeCH_2)_4P]_2SO_4$	91.5	147 dec
2c	$[(MeNHCONMeCH_2)_4P]HSO_4$	116.6 (A) 83.4 (B)	177 dec
2e	$[(MeNHCONMeCH_2)_4P]SO_3C_6H_5$	73.9	103–05
2f	$[(MeNHCONMeCH_2)_4P]SO_3C_6H_4Me-p$	89.7	130–31
5b	$\left[\begin{array}{c} \text{MeN} \quad \text{NMe} \\ \diagdown \quad \diagup \\ \text{O} \quad \text{P} \quad \text{O} \\ \diagup \quad \diagdown \\ \text{MeN} \quad \text{NMe} \end{array} \right]_2 SO_4$	82.6	177 dec
5c	$\left[\begin{array}{c} \text{MeN} \quad \text{NMe} \\ \diagdown \quad \diagup \\ \text{O} \quad \text{P} \quad \text{O} \\ \diagup \quad \diagdown \\ \text{MeN} \quad \text{NMe} \end{array} \right] HSO_4$	65.8 (A) 95.1 (B)	206 dec
6f	$[(MeO_2CNHCH_2)_4P]SO_3C_6H_4Me-p$	92.9	1.5235

^a Recrystallized from 1:3 2-propanol/ethyl acetate (4 ml/g).

^b Calcd. for $C_{10}H_{17}O_7PS$: P, 9.92; S, 10.27. Found: P, 9.95; S, 10.26.

solid. Two recrystallizations from 2-propanol (30 ml/g), followed by 4 hr drying at 100°C/0.5 mm, gave pure **2c**, mp 177°C dec.

Anal. Calcd. for $C_{16}H_{37}N_8O_8PS$: C, 36.08; H, 7.00; N, 21.05; P, 5.82; S, 6.02. Found: C, 35.90; H, 7.16; N, 20.79; P, 5.70; S, 5.91.

The bisulfate **2c** is soluble in water (pH 1.20, 0.1 *N* solution), methanol, and Me_2SO and insoluble in other common organic solvents. It can also be recrystallized from ethanol (2 ml/g) or *n*-butanol (4 ml/g), forming 1:1 solvates that retain solvent tenaciously.

The presence of the acidic hydrogen was established by iodometric titration⁹ to avoid hydrolysis of the phosphonium group. The sample (0.5 g) was weighed to four decimals, treated with water (10 ml) and potassium iodide (2.0 g), swirled until

dissolved, treated with 0.1 *N* iodate (25.00 ml) and 0.1 *N* thio-sulfate (25.00 ml), shaken overnight in a stoppered flask, and titrated with 0.1 *N* iodine to a blue end point with starch indicator. Calcd.: MW, 532.6. Found: MW 539, 542.

The 2-propanol-soluble fraction yielded 17.40 g of yellow oil that gave a positive test for P(III) with iodine.

The results were identical whether the condensation was carried out with THPS or TKO.

B. From 2b. A solution of **2b** (2.006 g, 2 mmol) in water (5 ml) was treated with 10% sulfuric acid (2.00 g, 2 mmol), shaken briefly, and stripped under vacuum. The residue was triturated with 2-propanol, filtered, and dried, giving 1.776 g (83.4%) of **2c**, mp 176°C dec, identical (IR, ¹H NMR) to the product obtained from **1b**.

TABLE II
IR spectroscopic data for new compounds, cm^{-1}

No.	Phase	Vibrations
1d	Neat	ν_{OC} 1030s and 1175 vs, ν_{OH} 3230s
1e	Nujol	$\delta_{C_6H_5}$ 685m, 730m and 752m, ν_{OC} 1030s and 1180vs, ν_{OH} 3220s
1f	Nujol	$\delta_{p-tolyl}$ 768w and 807m, ν_{OC} 1030vs and 1170vs, ν_{OH} 3230vs
1g	Neat	$\delta_{1-C_{10}H_7}$ 767m, ν_{OC} 1030vs and 1175vs, ν_{OH} 3230vs
1h	Nujol	$\delta_{2-C_{10}H_7}$ 747m, ν_{OC} 1020vs and 1175s, ν_{OH} 3240vs, and 1075s
2b	KBr	ν_{NH} 1525s and 3330s, $\nu_{C=O}$ 1620vs, ν_{SO_4} 1110s
2c	KBr	ν_{NH} 1540s and 3340s, $\nu_{C=O}$ 1625vs, ν_{HSO_4} 1050m and 1180m
2e	Nujol	$\delta_{C_6H_5}$ 686w, 726m and 750w, ν_{NH} 1540vs and 3300s, $\nu_{C=O}$ 1640vs
2f	Nujol	$\delta_{p-tolyl}$ 770w and 816w, ν_{NH} 1540vs and 3310s, $\nu_{C=O}$ 1625vs
5b	KBr	$\nu_{C=O}$ 1650vs, ν_{SO_4} 1100–30vs
5c	KBr	$\nu_{C=O}$ 1655vs, ν_{HSO_4} 1050s and 1155s
6f	Neat	$\delta_{p-tolyl}$ 775m and 817m, ν_{NH} 1510s and 3300s, $\nu_{C=O}$ 1700vs

TABLE III

¹H NMR spectroscopic data for new compounds. δ ppm, J Hz

No.	Solvent	$\delta_{\text{CH}_2(\text{J}_{\text{PH}})}$	Other signals
1d	D ₂ O	4.66d (1.5)	δCH_3 2.78s
1e	D ₂ O (60°C)	4.70d (2.5)	$\delta\text{C}_6\text{H}_5$ 7.43–7.75m (m- and p-H) and 7.75–7.80m (o-H) ^a
1f	Me ₂ CO-d ₆	4.77s br	δCH_3 2.34s, δOH 5.68s br, vanishing with D ₂ O, $\delta\text{C}_6\text{H}_4$ 7.28 (m-H) and 7.78 (o-H) ^b
1g	D ₂ O	4.72d (1.5)	$\delta\text{C}_{10}\text{H}_7$ 7.35–8.35m (2- to 7-H) and 8.86d br (8-H, 9.0 Hz) ^c
1h	D ₂ O	4.73d (2.0)	$\delta\text{C}_{10}\text{H}_7$ 7.43–8.10m (3- to 8-H) and 8.38s br (1-H) ^d
2b	D ₂ O	3.93d (4.0)	$\delta 3\text{-CH}_3$ 2.74s, $\delta 1\text{-CH}_3$ 3.00d (1.5)
2c	Me ₂ SO-d ₆	3.78d (4.5)	$\delta 3\text{-CH}_3$ 2.61d (4.0), collapsing to s with D ₂ O, $\delta 1\text{-CH}_3$ 2.93d (1.5), δOH 6.87d br (5), vanishing with D ₂ O
2e	D ₂ O	3.89d (4.0)	$\delta 3\text{-CH}_3$ 2.72s, $\delta 1\text{-CH}_3$ 2.95d (2.0), $\delta\text{C}_6\text{H}_5$ 7.23–7.65m (m- and p-H) and 7.65–7.90 m(o-H) ^a
2f	D ₂ O	3.92d (4.0)	$\delta\text{p-CH}_3$ 2.39s, $\delta 3\text{-CH}_3$ 2.75s, $\delta 1\text{-CH}_3$ 2.97d (1.5), $\delta\text{C}_6\text{H}_4$ 7.37 (m-H) and 7.73 (o-H) ^b
5b	D ₂ O	4.40d (8.0)	δCH_3 2.97d (2.5)
5c	D ₂ O	4.38d (8.0)	δCH_3 2.97d (2.0)
6f	D ₂ O	4.32d (4.0)	$\delta\text{p-CH}_3$ 2.36s, δOCH_3 3.72s, $\delta\text{C}_6\text{H}_4$ 7.31 (m-H) and 7.68 (o-H) ^b

^a Assignments based on benzenesulfonic acid^{13b} and its barium salt.^{13b}^b Extracted from AA'BB' multiplet; assignments based on p-toluenesulfonic acid^{13c} and its barium salt.^{13c}^c Assignments based on 1-naphthalenesulfonic acid^{13f,g} and its potassium salt.^{13j}^d Assignments based on 2-naphthalenesulfonic acid¹³⁴ and its sodium salt.^{13a}

Tetrakis(1,3-dimethylureidomethyl)phosphonium chloride (2a). Addition of barium chloride (3.16 g, 15 mmol) in water (25 ml) to a solution of the bisulfate **2c** (5.33 g, 10 mmol) in water (25 ml) caused an immediate separation of solids. The mixture was boiled briefly, cooled, and filtered, giving 2.35 g (10.1 mmol) of barium sulfate. The filtrate, stripped and extracted with 2-propanol, yielded 1.03 g (4.9 mmol) of barium chloride. The extract was stripped, neutralized with aqueous sodium bicarbonate, and recrystallized from 2-propanol, giving 2.48 g (52.7%) of a white crystalline solid, mp 191–192°C dec, identified as **2a** by IR and ¹H NMR.⁷

Tris(1,3-dimethylureidomethyl)phosphine oxide (4). The bisulfate **2c** (5.33 g, 10 mmol) was added in portions to a solution to sodium hydroxide (0.80 g, 20 mmol) in water (25 ml). Each portion was allowed to dissolve before adding the next. The solution was then boiled briefly, cooled, and stripped to dryness in a rotary evaporator. The residue was digested with methanol (25 ml), filtered to remove sodium sulfate, stripped under vacuum, digested with chloroform (25 ml) to remove 1,1,3-trimethylurea (0.59 g, 58% yield, mp 60–65°C, identified by IR), and stripped again, giving 3.61 g (103%) of a white crystalline solid, mp 220–22°C dec, identified as **4** by IR and ¹H NMR.⁷

The ¹³C NMR spectrum of **4** in D₂O showed signals at δ 28.0 (s, 3-CH₃), 37.2 (s, 1-CH₃), 47.6 (d, CH₂, J_{PC} 64.5 Hz), and 161.3 (s, C = O) ppm. The 3-CH₃ assignment was based on the spectra of N-methylurea and 1,3-dimethylurea.

Bis(3,9-dioxo-2,4,8,10-tetramethyl-2,4,8,10-tetraaza-6-phosphoniaspiro[5.5]undecane) sulfate (5b). A solution of the spiro phosphonium chloride **5a**¹⁰ (5.89 g, 0.02 mol) in water (25 ml) was percolated through Rexyn 201 (SO₄ form) resin, as described above for **2a**, giving 5.08 g (82.6%) of **5b** as a white

crystalline solid, mp 177°C dec (reddening). An analytical sample, dried 4 h at 82°C/0.5 mm, analyzed as a hydrate.

Anal. Calcd. for C₂₀H₄₀N₈O₈P₂S·H₂O: C, 37.97; H, 6.69; N, 17.72; P, 9.79; S, 5.07. Found: C, 38.03; H, 6.86; N, 17.30; P, 9.67; S, 5.17.

The sulfate **5b** is soluble in water (pH 2.55, 0.1 N solution) and methanol and insoluble in other common organic solvents.

3,9-Dioxo-2,4,8,10-tetramethyl-2,4,8,10-tetraaza-6-phosphoniaspiro[5.5]undecane hydrogen sulfate (5c). A. From **1b**. Condensation of **1b** (20.31 g, 0.05 mol) with 1,3-dimethylurea (17.62 g, 0.20 mol) under the conditions described above for **2c** gave 11.72 g (65.8%) of **5c** as a white crystalline solid, mp 206°C dec after recrystallization from dimethylformamide (24 ml/g).

Anal. Calcd. for C₁₀H₂₄N₄O₆PS: C, 33.70; H, 5.94; N, 15.73; P, 8.69; S, 9.00. Found: C, 33.53; H, 6.26; N, 15.66; P, 8.57; S, 8.84.

The bisulfate **5c** is soluble in water (pH 1.45, 0.1 N solution) and insoluble in all common organic solvents.

The 2-propanol-soluble fraction yielded 13.13 g of yellow oil that gave a positive test for P(III) with iodine. Its ¹H NMR spectrum (D₂O) showed signals at δ 2.71 (s, 3H, NHCH₃), 2.85–2.97 (m, 6H, NCH₃), and 3.33–4.25 (m, 6H, CH₂) ppm.

B. From 5b. A solution of **5b** (1.265 g, 2 mmol) in water (5 ml) was treated with 10% sulfuric acid (2.00 g, 2 mmol), shaken briefly, and stripped under vacuum. The residue was triturated with 2-propanol, filtered, and dried, giving 1.355 g (95.1%) of **5c**, mp 204°C dec (reddening), identical (IR, ¹H NMR) to the product obtained from **1b**.

Tetrakis(hydroxymethyl)phosphonium sulfonates (1d-h). A 75% aqueous solution of **1b** (203.13 g, 0.5 mol) was added slowly to a

The phosphonium salt **1f** is soluble in water, ethanol, acetone, and acetonitrile and insoluble in chloroform, carbon tetrachloride, and ether.

The other sulfonates were prepared in the same manner, except for the use of 2-propanol instead of acetone in the workup of **1d** and **1g**. For textile applications, the synthesis of **1e** was scaled up fivefold without difficulty, with calcium benzenesulfonate prepared from technical grade benzenesulfonic acid. The products are all hygroscopic except **1h**.

Tetrakis(1,3 - dimethylureidomethyl)phosphonium sulfonates (2e,f). A mixture of the p-toluenesulfonate **1f** (16.31 g, 0.05 mol), 1,3-dimethylurea (17.62 g, 0.20 mol), and toluene (200 ml) was heated to reflux in a flask fitted with a mechanical stirrer and a Dean-Stark trap for azeotropic removal of the water. After 1 hr at reflux, the evolution of water (3.6 ml, 0.2 mol) ceased. The toluene layer was decanted, and the product, a heavy oil, was rubbed with acetonitrile, filtered, and rinsed with acetonitrile, giving 27.21 g (89.7%) of tetrakis(1,3 - dimethylureidomethyl)-phosphonium p-toluenesulfonate (**2f**) as a white crystalline solid, mp 130–131°C after two recrystallizations from acetonitrile. An analytical sample was dried at 100°C/0.5 mm for 2 hr.

The phosphonium salt **2f** is soluble in water, ethanol, Me_2SO , and dimethylformamide and insoluble in most other organic solvents. It can be recrystallized from acetonitrile (40 ml/g) or 2-propanol (9 ml/g), separating from both in the form of solvates, mp 143–145°C, that retain solvent tenaciously.

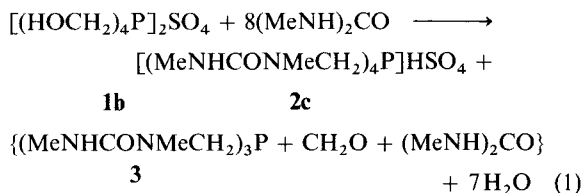
The benzenesulfonate **2e**, prepared in the same manner, was a white crystalline solid, mp 103–105°C after three recrystallizations from acetonitrile (3 ml/g). A sample, dried at 56°C/0.5 mm for 3 hr, analyzed as a hydrate.

Anal. Calcd. for $C_{22}H_{41}N_8O_7PS \cdot H_2O$: C, 43.26; H, 7.10; N, 18.35; P, 5.07; S, 5.25. Found: C, 43.69; H, 7.46; N, 18.31; P, 5.11; S, 5.21.

Tetrakis(*N*-carbomethoxylaminomethyl)phosphonium *p*-toluenesulfonate (6f). A mixture of the *p*-toluenesulfonate **1f** (16.31 g, 0.05 mol), methyl carbamate (15.01 g, 0.2 mol), and toluene (200 ml) was heated to reflux in a flask fitted with a mechanical stirrer and a Dean-Stark trap for azeotropic removal of the water. After 2 hr at reflux, the evolution of water (3.6 ml, 0.2 mol) ceased. The toluene layer was decanted, and the product, a heavy oil, was taken up in acetonitrile, filtered, and stripped under vacuum, giving 25.75 g (92.9 %) of **6f** as a yellow oil, n_D^{20} 1.5235.

Tetrakis(*N* - carbomethoxylaminomethyl)phosphonium chloride (6a). A solution of the p-toluenesulfonate **6f** (5.54 g, 0.01 mol) in water (20 ml) was passed onto a chromatographic column containing 50 g of Bio-Rad AG50W-X4 cation exchange resin¹⁴ and eluted with water (500 ml). A small quantity (8.1%) of the **6f** passed through, together with the p-toluenesulfonic acid (1.44 g, 83.6%). The products were separated by stripping, drying, and extracting the p-toluenesulfonic acid from the residue with ether. The column was then eluted with 3*N* HCl (500 ml), giving 3.75 g (89.5%) of a white crystalline solid, mp 187–87.5°C dec. identified as **6a** by IR and ¹H NMR.¹⁴

Condensation of **1b** (THPS or TKO) with 1,3-dimethylurea in refluxing toluene with azeotropic removal of the water, as described previously⁷ for **1a** (THPC), gave a white crystalline solid, mp 177°C dec, similar in appearance and physical properties to the compound **2a** obtained from **1a** but containing only one phosphorus per sulfur. The remainder of the product was a yellow oil. The probable stoichiometry of the reaction is given in Eq. 1:



The crystalline product, **2c**, was a bisulfate rather than a sulfate. The presence of an acidic hydrogen was established by iodometric titration. The identity of the product was confirmed by hydrolysis with sodium hydroxide to the tertiary phosphine oxide **4** and 1,1,3-trimethylurea and by metathesis with barium chloride to the phosphonium chloride **2a**. Both **4** and **2a** are known compounds.⁷

The oily product, represented by the compounds within braces, was an intractable mixture. A positive iodine test provided evidence for P(III), but efforts to isolate the tertiary phosphine **3** from the mixture were unsuccessful.

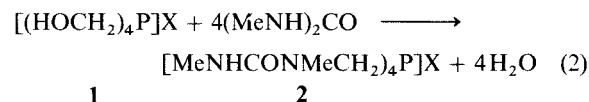
When the ratio of 1,3-dimethylurea to **1b** was reduced from 8:1 to 4:1, the condensation product was a white crystalline solid, mp 206°C dec, similar to the spiro phosphonium chloride **5a** obtained from **1a**¹⁰ but containing one phosphorus per sulfur. This product (**5c**) was also a bisulfate (Table I).

The diphosphonium sulfates **2b** and **5b** were prepared from the corresponding phosphonium

chlorides **2a**⁷ and **5a**¹⁰ by ion exchange. The products were white crystalline solids, mp 147°C dec and 178°C dec, respectively. The ¹H NMR spectra of each pair were indistinguishable, but the IR spectra of the sulfates showed a strong absorption band in the 1080–1125 cm⁻¹ region (asym. SO₄ stretching) that was absent in the bisulfates. The assignments, given in Table II, resemble those of inorganic salts.¹⁵

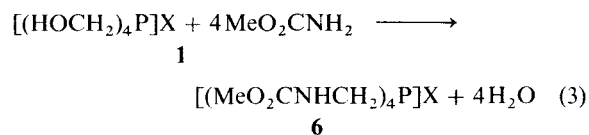
Treatment of the diphosphonium sulfates **2b** and **5b** with sulfuric acid in a 1:1 molar ratio gave the phosphonium bisulfates **2c** and **5c** in 83.4 and 95.1% yield, respectively. The identities of the products were confirmed by mp, IR, and ¹H NMR.

Condensation of tetrakis(hydroxymethyl)phosphonium *p*-toluenesulfonate (**1f**) with 1,3-dimethylurea under the same conditions gave a crystalline product, mp 130–31°C, in 89.7% yield. The product was identified as **2f** by IR, NMR, and elemental analysis. The benzenesulfonate **1e** reacted similarly, giving **2e**, mp 103–05°C, in 73.9% yield. There was no displacement of phosphorus groups in either condensation. The stoichiometry was the same as for the condensation of 1,3-dimethylurea with **1a** (Eq. 2):



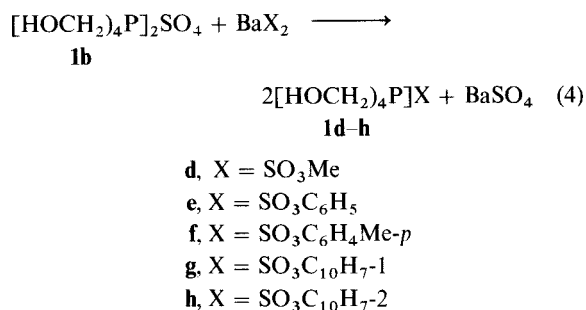
- a, X = Cl
e, X = SO₃C₆H₅
f, X = SO₃C₆H₄Me-*p*

Condensation of the *p*-toluenesulfonate **1f** with methyl carbamate under the conditions employed with **1a**¹⁴ and **1b**¹⁶ gave a viscous yellow oil characterized as **6f** (Eq. 3) by IR, ¹H NMR, and by conversion to the phosphonium chloride **6a**, a known compound¹⁴ by ion exchange.



- a, X = Cl
f, X = SO₃C₆H₄Me-*p*

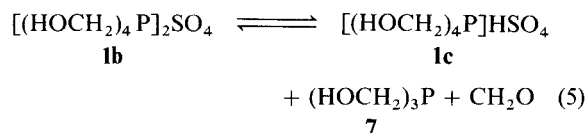
The tetrakis(hydroxymethyl)phosphonium sulfates required for these condensations were prepared by metathesis of the sulfate **1b** with the appropriate barium sulfonate (Eq. 4):



The reaction was carried out at 60°C or above to minimize coprecipitation of the product with the barium sulfate. After digestion and filtration, the product was separated from unreacted barium sulfonate by extraction with acetone or 2-propanol. Calcium sulfonates are preferred for large-scale preparations such as those needed for textile wet finishing.

DISCUSSION

The behavior of **1b** toward 1,3-dimethylurea can be understood in terms of the following dissociation (Eq. 5):



Condensation of 1,3-dimethylurea with **1b** to give the diphosphonium sulfates **2b** and **5b**, followed by hydrolysis in the hot reaction mixture to **2c** and **5c**, respectively, was ruled out because the hydrolysis by-products should be tertiary phosphine oxides rather than tertiary phosphines.^{7,10} Condensation obviously occurs with the dissociation products rather than with **1b** itself. Reaction of 1,3-dimethylurea with **1c** gives either **2c** or **5c** directly, depending on the molar ratio. Reaction of 1,3-dimethylurea with tris(hydroxymethyl)phosphine (**7**) produces intractable oils,¹⁷ and is further complicated by the release of formaldehyde, which can interact with the product **3** and with the 1,3-dimethylurea to give more highly substituted products, as it does with the carbamate derivatives.¹⁴

To what extent, then, do the dissociation products of Eq. (5) represent the structure of THPS? Anhydrous THPS is a hygroscopic oil, liquid at room temperature but solid at -42°C.⁸

Its reported phosphorus content,¹⁸ neutralization equivalent,¹⁹ iodine titer,¹⁹ and gasometric assay⁸ all support structure **1b**. The pH and iodine titer of 75% THPS were unchanged after a 4 hr reflux in an oil bath. The vapors above the boiling liquid gave a positive test for phosphine (PH₃) with moistened silver nitrate paper, but **1a**, whose stability is unquestioned, exhibits the same behavior.²⁰ Clearly, **1b** does not dissociate by itself to any significant extent.

In order for the reaction of 1,3-dimethylurea with the dissociation products of **1b** to proceed, the equilibrium must be shifted to the right, either by selective reaction with one or more of the dissociation products (**1c** and **7**), or by promoting the dissociation of the **1b**.

The base strength of the 1,3-dimethylurea must be a factor, because less basic reagents such as urea or methyl carbamate react with **1b** to give sulfates rather than bisulfates.^{16,21} More basic ureas, such as 1,1,3-trimethylurea, degrade even the chloride **1a**.^{7,22}

The acid strength of **1b** must also be a factor, because the sulfonates **1e, f** do not exhibit this behavior. The sulfonic acids all have pK_a values in the 0 ± 1 range,^{23,24} whereas sulfuric acid has pK_a values of -3 and 2.0.²⁴ Behavior toward 1,3-dimethylurea similar to **1b** should be exhibited by other tetrakis(hydroxymethyl)phosphonium salts derived from acids of pK_a ≥ 2, such as the acetate, phosphate, or oxalate.

The behavior of tetrakis(hydroxymethyl)phosphonium salts toward ureas, carbamates, and other reagents therefore depends on both the strength of the acid from which the phosphonium salt is derived and the base strength of the other reagent.

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