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N-PHOSPHORYLATED ESTERS OF ALLOPHANIC ACID

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4-Dialkylphosphoryl allophanates have been prepared by reactions of dialkylphosphoryl isocyanates and isothiocyanates with carbamates

$$(RO)_{2}^{PNCY} + HNR'COOR" \xrightarrow{MmL_{1}} (RO)_{2}^{P-NH-C-N-COR"}_{X}$$

$$X Y R'O$$

and alkoxycarbonyl isocyanates and isothiocyanates with dialkylphosphoramides, both catalyzed by metal salts

(RO)
$$2 \stackrel{\text{P-NH}}{\parallel} + \text{YCNCOR}'' \xrightarrow{\text{MmL}_1}$$
 (RO) $2 \stackrel{\text{P-N-C-NH-COR}''}{\parallel} \stackrel{\text{II}}{\parallel} \stackrel{\text{II}}{\parallel}$ $\stackrel{\text{II}}{\parallel}$ $\stackrel{\text{II}}{\parallel}$ $\stackrel{\text{II}}{\parallel}$

Kinetic measurements of the reaction of methoxycarbonyl isothiocyanates with diisopropylphosphoramide were carried out. The structures of allophanates were confirmed by IR and ^{31}P spectroscopy. Mass spectra of N-phosphorylated allophanates were recorded and the observed fragmentation behavior was compared with that of allophanates, phosphoramides and N-phosphorylated carbamates. One of the pathways of fragmentation observed in mass spectra of allophanates is the skeletal rearrangement with N \rightarrow O migration. High-resolution measurements were carried out ions discussed in the fragmentation of rearrangement. This pathway was observed for phosphoric carboxylic imides (1), and earlier by us for N-phosphorylcarbamates. The skeletal rearrangement is common in spectra of N-acylamides of phosphorus acid.

(1) V.Mizrahi, T.A.Modro, J. Org. Chem. <u>47</u>, 3533 (1982).