Influence of 4'-Substitution on the Activity of Gemcitabine and its ProTide Against VZV and SARS-CoV-2

(Supporting Information)

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Table of Contents:

1. Experiment section	S2
2. Chemical Procedures	S2
3. VZV and HCMV antiviral assay	S11
4. SARS-CoV-2 antiviral assay	S12
5. ¹ H NMR, ¹³ C NMR and ³¹ P NMR spectra of compounds	S13-S41
6. NOESY spectra of compounds 1a and 1b	S42

EXPERIMENTAL SECTION

General information. All reagents and solvents were of analytical grade and used without further purification. All sensitive reactions were carried out in dry solvents under an argon or nitrogen atmosphere. ¹H, ¹³C, and ³¹P NMR spectra were obtained on a 300, 500 or 600 MHz Bruker Avance spectrometer using tetramethylsilane (TMS) as an internal standard or by referencing to the residual solvent signal. Coupling constants are reported in hertz (Hz) and were directly obtained from the spectra. The following abbreviations were used to denote the NMR splitting patterns: s (singlet), d (doublet), t (triplet), q (quartet), dd (doublet of doublets), dt (doublet of triplets), m (multiplet), and br (broad). High-resolution mass spectra (HRMS) were obtained on a quadrupole orthogonal acceleration time-of-flight mass spectrometer (Synapt G2, HDMS, Waters, Milford, MA). Samples were infused at 3 μ L/min, and spectra were obtained in positive (or negative) ionization mode with a resolution of 15 000 FWHM using leucine enkephalin as the lock mass. Pre-coated aluminum sheets (254 nm) were used for thin layer chromatography (TLC). Intermediate compounds were purified by silica gel column chromatography (60 Å, 0.060–0.200 mm, Acros Organics).

Chemical procedures

(2R,3R,5R)-5-(4-Benzamido-2-oxopyrimidin-1(2H)-yl)-2-((benzoyloxy)methyl)-4,4-

difluorotetrahydrofuran-3yl benzoate (3). To a solution of gemcitabine (10.0 g, 38.0 mmol) and DMAP (14.0 g, 114.0 mmol) in anhydrous pyridine (150 mL) was added dropwise BzCl (17.6 mL, 152.0 mmol) at 0 °C under a N₂ atmosphere. The mixture was stirred for 3.5 h at room temperature and quenched with water. Then, it was concentrated *in vacuo* and the resulting residue was dissolved in CH₂Cl₂. The organic layer was washed with sat. aq. NaHCO₃ and brine, dried over anhydrous MgSO₄, and concentrated *in vacuo*. To the residue was added EtOAc (70 mL) and the solution was heated at 80 °C, followed by the dropwise addition of heptane (100 mL). After stirring for 1 h, the mixture was cooled to 40 °C and filtered to afford **3** (20.4 g, 93%) as a white solid. ¹H NMR (300 MHz, DMSO-*d*₆): δ 11.5 (1H, s), 8.23 (1H, d, *J* = 7.6 Hz), 8.08–7.95 (6H, m), 7.74 (1H, t, *J* = 7.4 Hz), 7.68–7.45 (8H, m), 7.41 (1H, d, *J* = 7.6 Hz), 6.50 (1H, t, *J* = 8.7 Hz), 5.89 (1H, q, *J* = 8.9 Hz), 4.90–4.72 (3H, m); ¹³C NMR (75 MHz, DMSO-*d*₆): δ 167.5, 165.3, 164.2, 163.8, 153.8, 145.7, 134.1, 133.5, 132.9, 132.7, 129.6, 129.1, 129.0, 128.8, 128.6, 128.4, 128.3, 127.9, 125.0, 121.6, 118.1, 97.0, 85.4, 76.3, 71.9, 71.6, 71.3, 63.2; HRMS (ESI⁺): *m/z*, [M + H]⁺ calcd for C₃₀H₂₄F₂N₃O₇⁺, 576.1576; found, 576.1572.

((2R,3R,5R)-3-(Benzoyloxy)-5-(2,4-dioxo-3,4-dihydropyrimidin-1(2H)-yl)-4,4difluorotetrahydrofuran-2-yl)methyl benzoate (4). Compound **3** (20.4 g, 35.4 mmol) was dissolved in 80% AcOH (275 mL) and the mixture was refluxed overnight. It was then concentrated *in vacuo* to

80% AcOH (275 mL) and the mixture was refluxed overnight. It was then concentrated *in vacuo* to leave a crude product, which was redissolved in CH₂Cl₂ and neutralized with saturated aq. NaHCO₃

(pH = 8–9). The aqueous layer separated and further extracted with CH₂Cl₂. The organic layers were combined, washed with brine, dried over anhydrous Na₂SO₄, and concentrated *in vacuo*. To the residue was added EtOAc (60 mL) and the mixture was heated at 80 °C, followed by the dropwise addition of heptane (90 mL). After stirring for 1 h, the mixture was cooled to 40 °C and filtered to afford **4** (15.1 g, 90%) as a white solid. ¹H NMR (300 MHz, DMSO-*d*₆): δ 11.7 (1H, s), 8.04 (2H, d, *J* = 7.7 Hz), 7.94 (2H, d, *J* = 7.7 Hz), 7.73 (2H, t, *J* = 7.6 Hz), 7.65 (1H, t, *J* = 7.3 Hz), 7.57 (2H, t, *J* = 7.6 Hz), 7.48 (2H, t, *J* = 7.6 Hz), 6.36 (1H, t, *J* = 9.2 Hz), 5.83 (1H, q, *J* = 9.0 Hz), 5.73 (1H, d, *J* = 8.2 Hz), 4.79–4.66 (3H, m); ¹³C NMR (75 MHz, DMSO-*d*₆): δ 165.2, 164.2, 162.5, 149.9, 140.9, 134.1, 133.4, 129.5, 129.1, 129.0, 128.8, 128.6, 127.8, 124.9, 121.5, 118.0, 102.4, 84.0, 75.7, 71.7, 71.3, 71.0, 63.1; HRMS (ESI⁺): *m*/*z*, [M + H]⁺ calcd for C₂₃H₁₈F₂N₂O₇Na⁺, 495.0974; found, 495.0975.

1-((2R,4R,5R)-3,3-Difluoro-4-hydroxy-5-(hydroxymethyl)tetrahydrofuran-2-yl)pyrimidine-

2,4(1H,3H)-dione (5). Compound 4 (15.1 g, 32.0 mmol) was dissolved in 7 M NH₃ in methanol (350 mL) and the mixture was stirred at room temperature overnight. It was then concentrated *in vacuo* and the residue was purified by silica gel column chromatography (CH₂Cl₂/MeOH = 20:1 to 10:1) to afford **5** (7.2 g, 85%) as a white solid. ¹H NMR (600 MHz, DMSO-*d*₆): δ 11.6 (1H, br), 7.78 (1H, d, *J* = 8.1 Hz), 6.30 (1H, d, *J* = 6.5 Hz), 6.06 (1H, t, *J* = 7.8 Hz), 5.72 (1H, d, *J* = 8.1 Hz), 5.26 (1H, t, *J* = 5.4 Hz), 4.21–4.14 (1H, m), 3.85-3.82 (1H, m), 3.78-3.75 (1H, m), 3.62 (1H, ddd, *J*₁ = 6.3 Hz, *J*₂ = 3.1 Hz, *J*₃ = 1.8 Hz); ¹³C NMR (151 MHz, DMSO-*d*₆): δ 162.6, 150.1, 139.8, 126.3, 122.8, 119.4, 102.0, 83.5, 83.1, 82.6, 80.8, 68.7, 68.4, 68.1, 58.8. HRMS (ESI⁺): *m*/*z*, [M + H]⁺ calcd for C₉H₁₁F₂N₂O₅⁺, 265.0630; found, 265.0628.

l-((2*R*, 4*R*,5*S*)-3,3-*Difluoro-4-hydroxy-5-(iodomethyl)tetrahydrofuran-2-yl)pyrimidine-2,4(1H,3H)dione (6). To a solution of 5 (5.00 g, 18.9 mmol), imidazole (2.57 g, 37.8 mmol), PPh₃ (7.45 g, 28.4 mmol), and pyridine (21 mL) in anhydrous THF (50 mL) was added dropwise a solution of I₂ (6.24 g, 24.6 mmol) in anhydrous THF (70 mL) at 0 °C over 1 h under a N₂ atmosphere. The mixture was stirred at room temperature for 3 h, quenched with MeOH (40 mL), and concentrated <i>in vacuo*. The residue was redissolved in EtOAc and washed with saturated aq. NaS₂O₃ and brine, dried over anhydrous MgSO₄, filtered, and concentrated *in vacuo*. The crude residue was purified by silica gel column chromatography (CH₂Cl₂/MeOH = 30:1) to afford **6** (6.00 g, 84%) as a white solid. ¹H NMR (300 MHz, DMSO-*d*₆): δ 11.6 (1H, s), 7.62 (1H, d, *J* = 8.1 Hz), 6.55 (1H, d, *J* = 6.2 Hz), 6.14 (1H, t, *J* = 8.9 Hz), 5.75 (1H, d, *J* = 8.1 Hz), 4.08–3.98 (1H, m), 3.81 (1H, td, *J*₁ = 7.3 Hz, *J*₂ = 3.8 Hz), 3.63 (1H, dd, *J*₁ = 11.1 Hz, *J*₂ = 3.5 Hz), 3.50 (1H, dd, *J*₁ = 11.1 Hz, *J*₂ = 3.8 Hz); ¹³C NMR (75 MHz, DMSO-*d*₆): δ 162.5, 149.9, 140.5, 126.1, 122.7, 119.3, 102.4, 83.7, 83.4, 82.8, 78.7, 78.6, 74.1, 73.7, 73.5, 5.1; HRMS (ESI⁺): *m*/*z*, [M + H]⁺ calcd for C₉H₁₀F₂IN₂O₄⁺, 374.9649; found, 374.9634.

1-((2R,4R)-3,3-Difluoro-4-hydroxy-5-methylenetetrahydrofuran-2-yl)pyrimidine-2,4(1H,3H)-dione (7).To a solution of **6** (12.0 g, 32.1 mmol) in anhydrous THF (400 mL) was added DBU (19.7 mL, 131.5 mmol) under a N₂ atmosphere. The mixture was then heated at 60 °C and stirred for 1.5 h. After reaction completion, the mixture was quenched with water and concentrated *in vacuo*. The crude residue was purified by silica gel column chromatography (CH₂Cl₂/MeOH = 30:1; Heptane/EtOAc = 2:1) to afford 7 (5.2 g, 65 %) as a white solid. ¹H NMR (300 MHz, DMSO-*d*₆): δ 11.6 (1H, s), 7.58 (1H, d, *J* = 8.0 Hz), 6.62 (1H, d, *J* = 7.0 Hz), 6.28 (1H, t, *J* = 8.0 Hz), 5.72 (1H, d, *J* = 8.0 Hz), 4.99 (1H, q, *J* = 9.7 Hz), 4.63 (1H, s), 4.42 (1H, s); ¹³C NMR (75 MHz, DMSO-*d*₆): δ 162.5, 157.9, 157.7, 149.9, 141.0, 124.7, 121.3, 117.9, 102.6, 87.3, 85.3, 85.2, 84.9, 69.4, 69.1, 68.8; HRMS (ESI⁺): *m/z*, [M + H]⁺ calcd for C₉H₉F₂N₂O₄⁺, 247.0524; found, 247.0522.

1-((2R,4R,5S)-3,3-Difluoro-4-hydroxy-5-(iodomethyl)-5-methoxytetrahydrofuran-2-yl)pyrimidine-

2,4(1H,3H)-dione (8a). To an ice cooled solution of 7 (1.50 g, 6.09 mmol) and PbCO₃ (3.25 g, 12.2 mmol) in anhydrous MeOH (30 mL) was added dropwise a solution of I₂ (3.09 g, 12.2 mmol) in anhydrous MeOH (10 mL) at 0 °C under a N₂ atmosphere. The mixture was stirred at room temperature overnight, quenched with saturated aq. NaS₂O₃, and filtered through Celite. The filtrate was dried over anhydrous MgSO₄, filtered, and concentrated *in vacuo*. The crude residue was purified by silica gel column chromatography (CH₂Cl₂/MeOH = 50:1) to afford 8a (1.50 g, 61%) as a white solid. ¹H NMR (300 MHz, MeOH-*d*₄): δ 7.63 (1H, d, *J* = 8.1 Hz), 6.12 (1H, t, *J* = 7.8 Hz), 5.78 (1H, d, *J* = 8.1 Hz), 4.50 (1H, t, *J* = 13.0 Hz), 3.83 (1H, d, *J* = 11.6 Hz), 3.55 (1H, d, *J* = 11.7 Hz), 3.43 (3H, s); ¹³C NMR (75 MHz, MeOH-*d*₄): δ 165.2, 151.7, 141.9, 125.9, 122.4, 119.0, 103.5, 102.6, 102.5, 85.5, 85.1, 84.6, 77.1, 76.8, 76.5, 49.6, 0.8; HRMS (ESI⁺): *m/z*, [M + H]⁺ calcd for C₁₀H₁₂F₂IN₂O₅⁺,404.9755; found, 404.9738.

I-((2R,4R,5R)-3,3,5-Trifluoro-4-hydroxy-5-(iodomethyl)tetrahydrofuran-2-yl)pyrimidine-2,4(1H,3H)dione (8b). To an ice cooled solution of 7 (1.50 g, 6.09 mmol) and AgF (3.09 g, 24.4 mmol) in anhydrous MeCN (60 mL) was added dropwise a solution of I₂ (3.09 g, 12.2 mmol) in anhydrous MeCN (90 mL) at -10 °C under a N₂ atmosphere, and the mixture was stirred for 30 min at -10 °C. It was then filtered over a small bed of silica gel using 50% MeOH/CH₂Cl₂ as eluent to remove the Ag salts. The collected fraction was concentrated *in vacuo* and the residue was purified by silica gel column chromatography (Heptane/EtOAc = 2:1 to 3:2) to afford **8b** (0.85 g, 35%) as a white solid. ¹H NMR (300 MHz, MeOH-*d*₄): δ 7.58 (1H, d, *J* = 8.1 Hz), 6.27 (1H, br), 5.76 (1H, d, *J* = 9.1 Hz), 4.81–4.66 (1H, m), 3.74–3.58 (2H, m); ¹³C NMR (75 MHz, MeOH-*d*₄): δ 165.2, 151.5, 142.5, 125.6, 122.1, 118.7, 115.1, 114.9, 112.0, 111.8, 103.8, 87.7, 74.8, 74.5, 74.2, 73.8, 1.0, 0.6; HRMS (ESI⁺): *m/z*, [M + H]⁺ calcd for C₉H₉F₃IN₂O₄⁺, 392.9555; found, 392.9551.

(2S, 3R, 5R)-5-(2, 4-Dioxo-3, 4-dihydropyrimidin-1(2H)-yl)-4, 4-difluoro-2-(iodomethyl)-2-

methoxytetrahydrofuran-3-yl benzoate (9a). To an ice cooled solution of **8a** (1.17 g, 2.89 mmol) in anhydrous pyridine (20 mL) was added dropwise BzCl (0.37 mL, 3.18 mmol) at 0 °C under a N₂ atmosphere. The mixture was stirred for 1 h at 0 °C, quenched with water, and concentrated *in vacuo*. The crude residue was dissolved in CH₂Cl₂ and washed with saturated aq. NaHCO₃ and brine, dried over anhydrous MgSO₄, filtered, and concentrated under reduced pressure. The crude residue was

purified by silica gel column chromatography (Heptane/EtOAc = 5:1 to 2:1) to afford **9a** (1.38 g, 94%) as a white solid. ¹H NMR (300 MHz, MeOH- d_4): δ 9.62 (1H, s), 8.15–8.11 (2H, m), 7.67-7.60 (1H, m), 7.56–7.46 (3H, m), 6.37 (1H, t, J = 8.3 Hz), 5.89–5.78 (2H, m), 3.77 (1H, d, J = 11.5 Hz), 3.53 (1H, d, J = 11.5 Hz), 3.44 (3H, s); ¹³C NMR (75 MHz, MeOH- d_4): δ 165.1, 162.5, 150.2, 140.2, 140.1, 134.2, 130.4, 128.7, 128.3, 123.9, 120.4, 120.3, 116.9, 103.6, 101.6, 101.4, 83.6, 83.3, 83.1, 82.8, 75.0, 74.8, 74.6, 74.4, 49.6, 2.3; HRMS (ESI⁺): m/z, [M + H]⁺ calcd for C₁₇H₁₆F₂IN₂O₆⁺, 509.0017; found, 509.0013.

(2R, 3R, 5R)-5-(2, 4-Dioxo-3, 4-dihydropyrimidin-1(2H)-yl)-2, 4, 4-trifluoro-2-(iodomethyl)tetrahydro-

furan-3-yl benzoate (9b). To an ice cooled solution of **8b** (650 mg, 1.66 mmol) in anhydrous pyridine (20 mL) was added dropwise BzCl (0.21 mL, 1.82 mmol) at 0 °C under a N₂ atmosphere. After stirring for 1 h at 0 °C, the mixture was quenched with water and concentrated *in vacuo*. The residue was dissolved in CH₂Cl₂, washed with saturated aq. NaHCO₃ and brine, dried over anhydrous MgSO₄, filtered, and concentrated *in vacuo*. The crude residue was purified by silica gel column chromatography (Heptane/EtOAc = 2:1) to afford **9b** (720 mg, 87%) as a white solid. ¹H NMR (300 MHz, CDCl₃): δ 10.3 (1H, s), 8.13 (2H, d, *J* = 7.7 Hz), 7.65 (1H, t, *J* = 7.1 Hz), 7.50 (2H, t, *J* = 7.4 Hz), 7.42 (1H, d, *J* = 8.1 Hz), 6.42 (1H, br), 6.10–6.05 (1H, m), 5.92 (1H, d, *J* = 8.2 Hz), 3.77–3.63 (2H, m); ¹³C NMR (75 MHz, CDCl₃): δ 164.7, 163.0, 149.9, 140.6, 134.5, 130.4, 128.8, 127.6, 123.4, 119.9, 116.4, 113.1, 109.9, 104.0, 86.4, 72.4, 72.1, 1.6, 1.2; HRMS (ESI⁺): *m*/*z*, [M + H]⁺ calcd for C₁₆H₁₃F₃IN₂O₅⁺, 496.9817; found, 496.9813.

((2R,3R,5R)-5-(2,4-Dioxo-3,4-dihydropyrimidin-1(2H)-yl)-4,4-difluoro-3-hydroxy-2-

methoxytetrahydrofuran-2-yl)methyl benzoate (10a). To an ice cooled solution of **9a** (870 mg, 1.71 mmol) in CH₂Cl₂ (47 mL) and H₂O (1.7 mL) was added m-CPBA (1.53 g, 6.85 mmol) under an Ar atmosphere. The mixture was heated at 40 °C and stirred for 5 h. After removal of all the volatiles *in vacuo*, the crude residue was purified by silica gel column chromatography (Heptane/EtOAc = 2:1 to 3:2) to afford **10a** (496 mg, 72%) as a white solid. ¹H NMR (300 MHz, MeOH-*d*₄): δ 8.08 (2H, d, *J* = 7.0 Hz), 7.65 (1H, t, *J* = 7.3 Hz), 7.54–7.45 (3H, m), 6.19 (1H, t, *J* = 7.4 Hz), 5.55 (1H, d, *J* = 8.1 Hz), 4.81 (1H, d, *J* = 12.2 Hz), 4.66–4.55 (2H, m), 3.54 (3H, s); ¹³C NMR (75 MHz, MeOH-*d*₄): δ 167.0, 165.2, 151.6, 141.7, 134.7, 130.7, 130.6, 129.7, 125.9, 122.4, 119.0, 103.4, 103.3, 103.1, 86.2, 85.7, 85.3, 75.9, 75.6, 75.3, 62.0, 50.5; HRMS (ESI⁺): *m/z*, [M + H]⁺ calcd for C₁₇H₁₇F₂N₂O₇⁺, 399.0998; found, 399.0989.

((2S,3R,5R)-5-(2,4-Dioxo-3,4-dihydropyrimidin-1(2H)-yl)-2,4,4-trifluoro-3-hydroxytetrahydrofuran-2-yl)methyl benzoate (10b). To an ice cooled solution of **9b** (460 mg, 0.927 mmol) in CH₂Cl₂ (27 mL) and H₂O (1 mL) was added m-CPBA (1.66 g, 7.42 mmol) under an Ar atmosphere. The mixture was heated at 40 °C and stirred for 5 h. After removal of all the volatiles *in vacuo*, the crude residue was purified by silica gel column chromatography (Heptane/EtOAc = 2:1 to 3:2) to afford **10b** (213 mg, 59%) as a white solid. ¹H NMR (300 MHz, MeOH-*d*₄): δ 8.10–8.06 (2H, m), 7.67-7.61 (1H, m), 7.53– 7.47 (3H, m), 6.29 (1H, br), 5.62 (1H, d, J = 8.1 Hz), 4.92 (1H, br), 4.78–4.60 (2H, m).; ¹³C NMR (75 MHz, MeOH- d_4): δ 166.9, 165.2, 151.3, 142.5, 134.7, 130.8, 130.4, 129.7, 125.0, 121.6, 118.1, 115.7, 115.5, 112.6, 112.4, 103.7, 88.6, 74.0, 73.7, 73.3, 73.0, 63.3, 62.8; HRMS (ESI⁺): m/z, [M + H]⁺ calcd for C₁₆H₁₄F₃N₂O₆⁺, 387.0798; found, 387.0798.

((2R, 3R, 5R)-3-(Benzoyloxy)-5-(2, 4-dioxo-3, 4-dihydropyrimidin-1(2H)-yl)-4, 4-difluoro-2-(2R, 3R, 5R)-3-(2R, 3R)-3-(2R, 3R)-3-(2R, 3R)-3-(2R, 3R)-3-(2R)-3-

methoxytetrahydrofuran-2-yl)methyl benzoate (11a). To a solution of **10a** (496 mg, 1.24 mmol), Et₃N (0.86 mL, 6.20 mmol), and DMAP (30.0 mg, 0.248 mmol) in anhydrous THF (25 mL) was added dropwise BzCl (144 μ L, 1.24 mmol) under a N₂ atmosphere, and the mixture was stirred for 30 min. After removal of all the volatiles *in vacuo*, the crude residue was purified by silica gel column chromatography (Heptane/EtOAc = 2:1 to 3:2) to afford **11a** (406 mg, 65%) as a white solid. ¹H NMR (300 MHz, DMSO-*d*₆): δ 11.7 (1H, br), 7.99 (1H, d, *J* = 8.1 Hz), 7.94–7.91 (2H, m), 7.74–7.68 (3H, m), 7.55–7.47 (3H, m), 7.22–7.17 (2H, m), 6.34–6.24 (2H, m), 5.80 (1H, d, *J* = 8.1 Hz), 4.82 (2H, s), 3.51 (3H, s); ¹³C NMR (75 MHz, DMSO-*d*₆) δ 164.6, 164.0, 162.5, 150.0, 141.3, 134.0, 133.3, 129.4, 128.9, 128.8, 128.5, 128.3, 127.7, 124.2, 120.8, 117.3, 102.5, 101.2, 101.1, 101.0, 84.3, 73.8, 73.5, 73.2, 61.3, 49.6; HRMS (ESI⁺): *m/z*, [M + H]⁺ calcd for C₂₄H₂₁F₂N₂O₈⁺, 503.1260; found, 503.1241.

((2S, 3R, 5R) - 3 - (Benzoyloxy) - 5 - (2, 4 - dioxo - 3, 4 - dihydropyrimidin - 1(2H) - yl) - 2, 4, 4 - dioxo - 3, 4 - dihydropyrimidin - 1(2H) - yl) - 2, 4, 4 - dioxo - 3, 4 - dihydropyrimidin - 1(2H) - yl) - 2, 4, 4 - dioxo - 3, 4 - dihydropyrimidin - 1(2H) - yl) - 2, 4, 4 - dioxo - 3, 4 - dihydropyrimidin - 1(2H) - yl) - 2, 4, 4 - dioxo - 3, 4 - dihydropyrimidin - 1(2H) - yl) - 2, 4, 4 - dioxo - 3, 4 - dihydropyrimidin - 1(2H) - yl) - 2, 4, 4 - dioxo - 3, 4 - dihydropyrimidin - 1(2H) - yl) - 2, 4, 4 - dioxo - 3, 4 - dihydropyrimidin - 1(2H) - yl) - 2, 4, 4 - dioxo - 3, 4 - dihydropyrimidin - 1(2H) - yl) - 2, 4, 4 - dioxo - 3, 4 - dihydropyrimidin - 1(2H) - yl) - 2, 4, 4 - dioxo - 3, 4 - dioxo - 3

trifluorotetrahydrofuran-2-yl)methyl benzoate (11b). To a solution of **10b** (250 mg, 0.647 mmol), Et₃N (0.45 mL, 3.23 mmol), and DMAP (16 mg, 0.129 mmol) in anhydrous THF (15 mL) was added dropwise BzCl (75 μ L, 0.647 mmol) under a N₂ atmosphere, and the mixture was stirred for 45 min. After removal of all the volatiles *in vacuo*, the crude residue was purified by silica gel column chromatography (CH₂Cl₂/Methanol = 100:1) to afford **11b** (240 mg, 75%) as a white solid. ¹H NMR (300 MHz, MeOH-*d*₄): δ 8.03–8.00 (2H, m), 7.90–7.83 (2H, m), 7.68–7.62 (2H, m), 7.51–7.44 (3H, m), 7.22 (2H, t, *J* = 7.8 Hz), 6.52–6.41 (2H, m), 5.75 (1H, d, *J* = 8.0 Hz), 4.81–4.69 (2H, m); ¹³C NMR (75 MHz, MeOH-*d*₄): δ 166.7, 165.7, 165.2, 151.3, 143.6, 135.3, 134.5, 131.1, 130.6, 130.0, 129.8, 129.4, 129.2, 124.7, 121.3, 117.8, 114.9, 114.8, 111.7, 111.6, 103.9, 89.9, 73.4, 73.1, 64.6, 64.2; HRMS (ESI⁺): *m*/*z*, [M + H]⁺ calcd for C₂₃H₁₈F₃N₂O₇⁺, 491.1060; found, 491.1054.

l-((2*R*,4*R*,5*R*)-3,3-*Difluoro*-4-hydroxy-5-(hydroxymethyl)-5-methoxytetrahydrofuran-2-yl)pyrimidine-2,4(1H,3H)-dione (**12a**). Compound **10a** (28 mg, 0.070 mmol) was dissolved in 7 N NH₃ in MeOH (3 mL) under a N₂ atmosphere, and the mixture was stirred overnight. After removal of all the volatiles *in vacuo*, the crude residue was purified by silica gel column chromatography (CH₂Cl₂/MeOH = 10:1) to afford **12a** (14 mg, 68%) as a white solid. ¹H NMR (600 MHz, MeOH-*d*₄): δ 7.73 (1H, d, *J* = 4.0 Hz), 6.21–6.18 (1H, m), 5.74 (1H, d, *J* = 4.0 Hz), 4.47 (1H, t, *J* = 6.9 Hz), 3.97 (1H, d, *J* = 6.0 Hz), 3.65 (1H, d, *J* = 6.0 Hz), 3.43 (3H, s); ¹³C NMR (151 MHz, MeOH-*d*₄): δ 165.5, 151.9, 141.5, 124.6, 122.8, 121.1, 105.6, 105.5, 103.2, 85.3, 85.2, 85.0, 84.9, 72.7, 72.6, 72.4, 59.6, 50.2; HRMS (ESI⁺): *m/z*, [M + H]⁺ calcd for C₁₀H₁₃F₂N₂O₆⁺, 295.0736; found, 295.0741.

1-((2R,4R,5S)-3,3,5-Trifluoro-4-hydroxy-5-(hydroxymethyl) tetrahydrofuran-2-yl) pyrimidine-2-yl) pyrimidin

2,4(1H,3H)-dione (12b). Compound 10b (40 mg, 0.103 mmol) was dissolved in 7 N NH₃ in MeOH (5 mL) under a N₂ atmosphere, and the mixture was then stirred overnight. After removal of all the volatiles *in vacuo*, the crude residue was purified by silica gel column chromatography (CH₂Cl₂/MeOH = 10:1) to afford 12b (15 mg, 51%) as a white solid. ¹H NMR (300 MHz, MeOH-*d*₄): δ 7.68 (1H, d, *J* = 8.1 Hz), 6.38 (1H, d, *J* = 11.9 Hz), 5.76 (1H, d, *J* = 8.1 Hz), 4.67–4.52 (1H, m), 3.78 (1H, d, *J* = 1.8 Hz); ¹³C NMR (75 MHz, MeOH-*d*₄): δ 165.3, 151.7, 141.1, 125.3, 121.9, 118.4, 117.6, 117.4, 114.5, 114.3, 103.7, 86.9, 86.6, 86.4, 86.0, 71.8, 71.5, 71.2, 70.9, 60.7, 60.1; HRMS (ESI⁺): *m*/*z*, [M + H]⁺ calcd for C₉H₁₀F₃N₂O₅ ⁺, 283.0536; found, 283.0535.

4-Amino-1-((2R,4R,5R)-3,3-difluoro-4-hydroxy-5-(hydroxymethyl)-5-methoxytetrahydrofuran-2-

yl)pyrimidin-2(1H)-one (1a). To an ice cooled solution of **11a** (268 mg, 0.533 mmol), Et₃N (1.48 mL, 10.7 mmol), and 1,2,4-triazole (552 mg, 8.00 mmol) in anhydrous MeCN (20 mL) was added dropwise POCl₃ (0.20 mL, 2.13 mmol) at 0 °C under a N₂ atmosphere, and the mixture was stirred for 1 h at 0 °C. After removal of all the volatiles *in vacuo*, the crude residue was filtered through a small pad of silica gel (Heptane/EtOAc = 1:1). The collected filtrate was concentrated *in vacuo* and dissolved in MeCN (20 mL), followed by the addition of 25% aq. NH₄OH (20 mL). The mixture was stirred for 30 min, and then was concentrated *in vacuo*. The residue was dissolved in 7 M NH₃ in methanol (20 mL) and the mixture was stirred overnight. After removal of all the volatiles *in vacuo*, the crude residue was purified by silica gel column chromatography (CH₂Cl₂/MeOH = 10:1 to 5:1) to afford **1a** (50 mg, 38%) as a white solid. ¹H NMR (300 MHz, MeOH-*d*₄): δ 7.74 (1H, d, *J* = 7.5 Hz), 6.35–6.25 (1H, m), 5.93 (1H, d, *J* = 7.5 Hz), 4.43 (1H, t, *J* = 13.8 Hz), 3.98 (1H, d, *J* = 12.1 Hz), 3.64 (1H, d, *J* = 12.1 Hz), 3.43 (3H, s); ¹³C NMR (75 MHz, MeOH-*d*₄): δ 167.7, 157.8, 142.2, 122.9, 119.5, 105.3, 105.2, 96.5, 86.2, 85.9, 85.7, 85.4, 73.1, 72.8, 72.5, 59.7, 50.1; HRMS (ESI⁺): *m/z*, [M + H]⁺ calcd for C₁₀H₁₄F₂N₃O₅⁺, 294.0895; found, 294.0900.

4-Amino-1-((2R,4R,5S)-3,3,5-trifluoro-4-hydroxy-5-(hydroxymethyl)tetrahydrofuran-2-yl)pyrimidin-2(1H)-one (1b). To an ice cooled solution of **11b** (240 mg, 0.489 mmol), Et₃N (1.36 mL, 9.78 mmol), and 1,2,4-triazole (507 mg, 7.34 mmol) in anhydrous MeCN (15 mL) was added dropwise POCl₃ (0.18 mL, 1.96 mmol) at 0 °C under a N₂ atmosphere, and the mixture was stirred for 1 h at 0 °C. After removal of all the volatiles *in vacuo*, the crude residue was filtered through a small pad of silica gel (Heptane/EtOAc = 1:1). The collected filtrate was concentrated *in vacuo* and the residue was dissolved in MeCN (15 mL), followed by the addition of 25% aq. NH₄OH (15 mL). The mixture was stirred for 30 min, and then concentrated *in vacuo*. The residue was redissolved in 7 M NH₃ in methanol (15 mL) and the mixture was stirred overnight. After removal of all the volatiles *in vacuo*, the crude residue was redissolved = 10:1 to 5:1) to afford **1b** (78 mg, 56%) as a white solid. ¹H NMR (600 MHz, MeOH-*d*₄): δ 7.68 (1H, d, *J* = 3.7 Hz), 6.45 (1H, br), 5.95 (1H, d, *J* = 3.8 Hz), 4.60–4.54 (1H, m), 3.82–3.76 (2H, m); ¹³C NMR (126 MHz, MeOH-*d*₄): δ 167.7, 157.6, 141.6, 124.0, 121.9, 119.9, 116.9, 116.8, 115.0, 114.9, 97.0, 96.9, 86.9, 71.4, 71.2, 60.5, 60.2; HRMS

 $(ESI^{+}): m/z, [M + H]^{+}$ calcd for C₉H₁₁F₃N₃O₄⁺, 282.06 96; found, 282.0703.

(2R,3R,5R)-5-(4-Amino-2-oxopyrimidin-1(2H)-yl)-4,4-difluoro-2-(hydroxymethyl)-2-

methoxytetrahydrofuran-3-yl tert-butyl carbonate (13a). To a solution of **1a** (50 mg, 0.170 mmol) and Na₂CO₃ (90 mg, 0.852 mmol) in dioxane/H₂O (4/1, 5 mL) was added DBDC (37 mg, 0.170 mmol) under an Ar atmosphere, and the mixture was then stirred for 72 h. Next, 2 mL of water was added, and the mixture was extracted with EtOAc. The organic layer was washed with water and brine, dried over MgSO₄, filtered, and concentrated *in vacuo*. The crude residue was purified by silica gel column chromatography (CH₂Cl₂/MeOH = 10:1) to afford **13a** (24 mg, 35%) as a white solid. ¹H NMR (300 MHz, MeOH-*d*₄): δ 7.74 (1H, d, *J* = 7.5 Hz), 6.35 (1H, t, *J* = 7.8 Hz), 5.95 (1H, d, *J* = 7.5 Hz), 5.44 (1H, t, *J* = 11.9 Hz), 3.95 (1H, d, *J* = 12.2 Hz), 3.69 (1H, d, *J* = 12.1 Hz), 3.43 (3H, s), 1.50 (9H, s); ¹³C NMR (75 MHz, MeOH-*d*₄): δ 167.7, 157.7, 153.3, 142.4, 125.5, 122.0, 118.6, 105.0, 96.7, 86.1, 85.7, 85.3, 84.9, 74.9, 74.6, 74.3, 60.7, 50.3, 27.8; HRMS (ESI⁺): *m/z*, [M + H]⁺ calcd for C₁₅H₂₂F₂N₃O₇ ⁺, 394.1420; found, 394.1412.

(2S, 3R, 5R)-5-(4-Amino-2-oxopyrimidin-1(2H)-yl)-2,4,4-trifluoro-2-(hydroxymethyl)tetrahydrofuran-3-yl tert-butyl carbonate (13b). To a solution of 1b (78 mg, 0.277 mmol) and Na₂CO₃ (147 mg, 1.39 mmol) in dioxane/water (4/1, 5 mL) was added DBDC (61 mg, 0.277 mmol) under an Ar atmosphere, and the mixture was stirred for 48 h. Next, 2 mL of water was added, and the mixture was extracted with EtOAc. The organic layer was washed with water and brine, dried over MgSO₄, filtered, and concentrated *in vacuo*. The crude residue was purified by silica gel column chromatography (CH₂Cl₂/MeOH = 20:1 to 10:1) to afford 13b (25 mg, 23%) as a white solid. ¹H NMR (300 MHz, MeOH-*d*₄): δ 7.67 (1H, d, *J* = 7.6 Hz), 6.48 (1H, br), 5.97 (1H, d, *J* = 7.7 Hz), 5.64 (1H, br), 3.87–3.78 (2H, m), 1.51 (9H, s); ¹³C NMR (75 MHz, MeOH-*d*₄): δ 167.8, 157.3, 153.0, 142.3, 124.5, 121.0, 117.6, 116.4, 116.3, 116.2, 113.2, 113.1, 113.0, 97.1, 97.1, 87.8, 85.5, 73.7, 73.4, 73.1, 72.8, 61.7, 61.2, 27.7; HRMS (ESI⁺): *m/z*, [M + H]⁺ calcd for C₁₄H₁₉F₃N₃O₆⁺, 382.1220; found, 382.1196.

(2*R*,3*R*,5*R*)-5-(4-Amino-2-oxopyrimidin-1(2H)-yl)-4,4-difluoro-2-(hydroxymethyl)tetrahydrofuran-3yl tert-butyl carbonate (13c). To a solution of gemcitabine (44 mg, 0.167 mmol) and Na₂CO₃ (88 mg, 0.835 mmol) in dioxane (3 mL) and H₂O (0.75 mL) was added DBDC (37 mg, 0.167 mmol) under an Ar atmosphere, and the mixture was stirred for 72 h. Next, 2 mL of water was added, and the mixture was then extracted with EtOAc. The organic layer was washed with water and brine, dried over MgSO₄, filtered, and concentrated *in vacuo*. The crude residue was purified by silica gel column chromatography (CH₂Cl₂/MeOH = 20:1 to 10:1) to afford **13c** (36 mg, 59%) as a white solid. ¹H NMR (300 MHz, MeOH-*d*₄): δ 7.80 (1H, d, *J* = 7.6 Hz), 6.28 (1H, t, *J* = 8.8 Hz), 5.94 (1H, d, *J* = 7.6 Hz), 5.26–5.18 (1H, m), 4.17–4.12 (1H, m), 3.93 (1H, dd, *J*₁ = 12.8 Hz, *J*₂ = 2.8 Hz), 3.77 (1H, dd, *J*₁ = 12.8 Hz, *J*₂ = 3.4 Hz), 1.49 (9H, s); ¹³C NMR (75 MHz, MeOH-*d*₄): δ 167.6, 157.5, 153.2, 142.8, 126.1, 122.7, 119.2, 96.5, 86.2, 85.9, 85.7, 85.4, 84.9, 80.7, 80.6, 73.9, 73.7, 73.5, 73.3, 60.7, 27.8; HRMS (ESI⁺): *m/z*, [M + H]⁺ calcd for C₁₄H₂₀F₂N₃O₆⁺, 364.1314; found, 364.1329. *Benzyl (chloro(phenoxy)phosphoryl)-L-alaninate (15).* To an ice cooled solution of **14** (200 mg, 0.927 mmol) and aryl dichlorophosphate (138 μ L, 0.927 mmol) in anhydrous CH₂Cl₂ (10 mL) was added dropwise anhydrous triethylamine (0.26 mL, 1.85 mmol) at -78 °C under an Ar atmosphere, and the mixture was stirred for 1 h at -78 °C. It was then allowed to slowly reach room temperature and further stirred overnight. After removal of all the volatiles *in vacuo*, the crude residue was redissolved in anhydrous Et₂O and filtered. The filtrate was dried under reduced pressure to afford **15** (330 mg) as an oil, which was used without further purification in the next step. ³¹P NMR (121 MHz, CDCl₃) δ 8.60, 8.36 (int. 1:1).

((((2R,3R,5R)-5-(4-amino-2-oxopyrimidin-1(2H)-yl)-3-((tert-butoxycarbonyl)oxy)-4,4-(tert-butoxycarbonyl)oxycarbonyl)oxycarbonyl)oxycarbonyl)oxycarbonyl)oxycarbonyl)oxycarbonyl)oxycarboBenzyl *difluoro-2-methoxytetrahydrofuran-2-yl)methoxy)(phenoxy)phosphoryl)-L-alaninate* (16a). To a solution of 13a (24 mg, 0.061 mmol) in anhydrous THF (2.0 mL) was added dropwise 1.7 M tertbutylmagnesium chloride in THF (0.07 mL, 0.122 mmol) followed by a solution of 15 (65 mg) in anhydrous THF (1.0 mL) under an Ar atmosphere, and the mixture was then stirred overnight. After removal of all the volatiles in vacuo, the crude residue was purified by silica gel column chromatography (CH₂Cl₂/MeOH = 20:1 to 10:1) to afford **16a** (24 mg, 55%) as a white solid. ¹H NMR $(300 \text{ MHz}, \text{MeOH-}d_4): \delta$ 7.55–7.20 (11H, m), 6.32 (1H, br), 5.92, 5.83 (1H, 2d, J = 7.4 Hz), 5.49–5.37 (1H, m), 5.16 (2h, s), 4.48–4.41 (1H, m), 4.38–4.23 (1H, m), 4.08–4.02 (1H, m), 3.40, 3.39 (3H, 2s), 1.47, 1.45 (9H, 2s), 1.39 (3H, d, J = 7.1 Hz); ¹³C NMR (75 MHz, MeOH- d_4): δ 174.9, 174.8, 174.7, 174.4, 167.6, 167.6, 157.4, 153.3, 152.0, 151.9, 142.7, 142.4, 137.2, 130.9, 130.8, 129.6, 129.3, 129.3, 129.2, 126.4, 126.3, 125.1, 125.0, 121.7, 121.5, 121.4, 118.0, 103.1, 103.0, 102.9, 102.8, 102.7, 96.9, 86.1, 85.7, 85.2, 75.9, 75.7, 75.6, 75.4, 75.3, 75.1, 68.1, 68.0, 64.9, 51.7, 51.6, 50.7, 50.6, 27.8, 20.4, 20.3, 20.2; ³¹P NMR (121 MHz, MeOH-*d*₄): δ 3.48, 3.31 (int. 1:1); HRMS (ESI⁺): *m*/*z*, [M + H]⁺ calcd for C₃₁H₃₈F₂N₄O₁₁P₁⁺, 711.2237; found, 711.2240.

Benzyl ((((2S,3R,5R)-5-(4-amino-2-oxopyrimidin-1(2H)-yl)-3-((tert-butoxycarbonyl)oxy)-2,4,4trifluorotetrahydrofuran-2-yl)methoxy)(phenoxy)phosphoryl)-L-alaninate (**16b**). To a solution of **13b** (25 mg, 0.065 mmol) in anhydrous THF (2.0 mL) was added dropwise 1.7 M tert-butylmagnesium chloride in THF (0.07 mL, 0.072 mmol) followed by a solution of **15** (66 mg) in anhydrous THF (1.5 mL) under an Ar atmosphere, and the mixture was then stirred overnight. After removal of all the volatiles *in vacuo*, the crude residue was purified by silica gel column chromatography (CH₂Cl₂/MeOH = 20:1 to 10:1) to afford **16b** (30 mg, 66%) as a white solid. ¹H NMR (300 MHz, MeOH-d₄): δ 7.47, 7.44 (1H, 2d, *J* = 7.5 Hz), 7.36–7.29 (7H, m), 7.25–7.16 (3H, m), 6.39 (1H, brs), 5.91, 5.87 (1H, 2d, *J* = 7.5 Hz), 5.78 (1H, br), 5.14 (1H, s), 4.45–4.35 (2H, m), 4.08–3.98 (1H, m), 1.48, 1.46 (9H, 2s), 1.37 (3H, d, *J* = 7.1 Hz); ¹³C NMR (75 MHz, MeOH-d₄): δ 174.8, 174.7, 174.5, 174.4, 167.9, 167.8, 157.1, 153.0, 151.9, 151.8, 143.2, 137.1, 130.8, 130.7, 129.5, 129.3, 129.2, 126.3, 124.3, 124.2, 121.5, 121.4, 121.4, 121.3, 120.84, 120.76, 117.32, 114.47, 114.41, 114.39, 114.34, 114.28, 111.4, 111.3, 111.2, 111.1, 97.3, 89.1, 85.8, 85.7, 74.7, 74.6, 74.4, 74.1, 73.8, 73.7, 68.1, 68.0, 65.9, 65.4, 51.7, 51.6, 27.8, 20.4, 20.3, 20.2; ³¹P NMR (121 MHz, MeOH- d_4): δ 3.48, 3.31 (int. 1:1). HRMS (ESI⁺): m/z, [M + H]⁺ calcd for C₃₀H₃₅F₃N₄O₁₀P₁⁺, 699.2037; found, 699.2013.

((((2R,3R,5R)-5-(4-amino-2-oxopyrimidin-1(2H)-yl)-3-((tert-butoxycarbonyl)oxy)-4,4-Benzyl difluorotetrahydrofuran-2-yl)methoxy)(phenoxy)phosphoryl)-L-alaninate (16c). To a solution of 13c (34 mg, 0.093 mmol) in anhydrous THF (2.0 mL) was added dropwise 1.7 M tert-butylmagnesium chloride in THF (0.11 mL, 0.187 mmol) followed by a solution of 15 (99 mg) in anhydrous THF (1.0 mL) under an Ar atmosphere, and the mixture was then stirred overnight. After removal of all the volatiles in vacuo, the crude residue was purified by silica gel column chromatography (CH₂Cl₂/MeOH = 20:1 to 10:1) to afford 16c (22 mg, 34%) as a white solid. ¹H NMR (300 MHz, MeOH- d_4): δ 7.55, 7.42 (1H, 2d, *J* = 7.4 Hz), 7.43–7.30 (7H, m), 7.24–7.18 (3H, m), 6.28 (1H, q, *J* = 8.8 Hz), 5.89, 5.82 (1H, 2d, J = 7.5 Hz), 5.23–5.10 (3H, m), 4.43–4.26 (3H, m), 4.06–3.99 (1H, m), 1.49, 1.48 (9H, 2s, 1.37 (3H, t, J = 6.2 Hz); ¹³C NMR (75 MHz, MeOH- d_4): δ 174.8, 174.7, 174.5, 174.4, 167.7, 167.6, 157.5, 157.4, 153.1, 153.0, 152.1, 152.0, 142.7, 137.2, 130.9, 130.8, 129.6, 129.4, 129.3, 126.3, 126.2, 125.8, 125.7, 122.3, 122.2, 121.5, 121.4, 121.4, 121.3, 118.8, 118.7, 96.8, 96.7, 86.2, 86.1, 85.9, 85.8, 85.4, 85.3, 85.2, 78.7, 78.6, 74.2, 74.0, 73.8, 73.5, 68.0, 65.7, 65.6, 51.8, 51.7, 27.8, 20.3, 20.2, 20.1; ³¹P NMR (121 MHz, MeOH- d_4): δ 3.78, 3.57 (int. 1:1); HRMS (ESI⁺): m/z, [M + H]⁺ calcd for $C_{30}H_{36}F_2N_4O_{10}P_1^+$, 681.2131; found, 681.2123.

((((2R,3R,5R)-5-(4-amino-2-oxopyrimidin-1(2H)-yl)-4,4-difluoro-3-hydroxy-2-Benzyl methoxytetrahydrofuran-2-yl)methoxy)(phenoxy)phosphoryl)-L-alaninate (2a). Compound 16a (24 mg, 0.033 mmol) was dissolved in TFA/CH₂Cl₂ (1:1, 1 mL) at 0 °C under an Ar atmosphere, and the mixture was stirred for 1 h at 0 °C. It was then concentrated *in vacuo* and the residue was dissolved in CH₂Cl₂, washed with saturated aq. NaHCO₃, dried over MgSO₄, filtered, and concentrated *in vacuo*. The crude residue was purified by silica gel column chromatography ($CH_2Cl_2/MeOH = 20:1$ to 10:1) to afford 2a (10 mg, 49%) as a white solid. ¹H NMR (300 MHz, MeOH-*d*₄): δ 7.47–7.30 (8H, m), 7.27–7.20 (3H, m), 6.27 (1H, br), 5.90, 5.81 (1H, d, *J* = 7.5 Hz), 5.16, 5.15 (1H, 2s), 4.54–4.43 (1H, m), 4.41–4.32 (1H, m), 4.29–4.17 (1H, m), 4.10–3.98 (1H, m), 3.43, 3.42 (3H, 2s), 1.37 (3H, t, *J* = 6.3 Hz); ¹³C NMR (75 MHz, MeOH-*d*₄): δ 175.0, 174.9, 174.6, 174.5, 167.7, 167.6, 157.7, 157.6, 152.2, 152.1, 152.0, 151.9, 142.1, 137.3, 137.2, 130.9, 130.8, 129.6, 129.4, 129.3, 129.2, 126.3, 125.8, 125.7, 122.4, 122.3, 121.4, 121.3, 118.9, 118.8, 103.3, 103.2, 103.1, 102.9, 96.9, 96.8, 86.4, 86.3, 85.9, 85.8, 85.5, 85.4, 74.3, 74.0, 73.7, 68.1, 68.0, 64.2, 64.1, 64.0, 51.8, 51.7, 50.5, 20.4, 20.3, 20.2, 20.1; ³¹P NMR (121 MHz, MeOH*d*₄): δ 3.69, 3.44 (int. 1:1); HRMS (ESI⁺): *m*/*z*, [M + H]⁺ calcd for C₂₅H₂₇F₃N₄O₈P₁⁺, 599.1512; found, 599.1513.

Benzyl ((((2S, 3R, 5R)-5-(4-amino-2-oxopyrimidin-1(2H)-yl)-2,4,4-trifluoro-3-hydroxytetrahydrofuran-2-yl)methoxy)(phenoxy)phosphoryl)-L-alaninate (**2b**). Compound **16b** (30 mg, 0.042 mmol) was dissolved in TFA/CH₂Cl₂ (1:1, 1 mL) at 0 °C under an Ar atmosphere, and the mixture was stirred for 1 h at 0 °C. It was then concentrated *in vacuo* and the residue was dissolved in CH₂Cl₂, washed with saturated aq. NaHCO₃, dried over MgSO₄, filtered, and concentrated *in vacuo*. The crude residue was purified by silica gel column chromatography (CH₂Cl₂/MeOH = 20:1 to 10:1) to afford **2b** (14 mg, 54%) as a white solid. ¹H NMR (300 MHz, MeOH-*d*₄): δ 7.40–7.17 (11H, m), 6.44 (1H, br), 5.90, 5.85 (1H, 2d, *J* = 7.6 Hz), 5.19–5.13 (2H, m), 4.61 (1H, br), 4.41–4.33 (2H, m), 4.09–3.98 (1H, m), 1.36 (3H, t, *J* = 6.3 Hz).; ¹³C NMR (75 MHz, MeOH-*d*₄): δ 174.8, 174.7, 174.6, 174.5, 167.7, 157.4, 157.3, 152.0, 151.9, 142.1, 137.1, 130.8, 129.5, 129.3, 129.2, 126.4, 124.8, 121.4, 121.3, 115.5, 115.4, 115.2, 112.4, 112.3, 112.2, 97.2, 87.9, 73.1, 72.8, 72.5, 72.3, 71.9, 68.0, 64.8, 64.7, 64.2, 64.1, 51.8, 51.6, 20.4, 20.3, 20.2, 20.1; ³¹P NMR (121 MHz, MeOH-*d*₄): δ 3.57, 3.36 (int. 1:1); HRMS (ESI⁺): *m/z*, [M + H]⁺ calcd for C₂₆H₃₀F₂N₄O₉P₁⁺, 611.1712; found, 611.1703.

Benzyl ((((2R,3R,5R)-5-(4-Amino-2-oxopyrimidin-1(2H)-yl)-4,4-difluoro-3-hydroxytetrahydrofuran-2-yl)methoxy)(phenoxy)phosphoryl)-L-alaninate (2c). Compound **16c** (22 mg, 0.032 mmol) was dissolved in TFA/CH₂Cl₂ (1:1, 1 mL) at 0 °C under an Ar atmosphere, and the mixture was stirred for 1.5 h at 0 °C. It was then concentrated *in vacuo*, dissolved in DCM, washed with saturated aq. NaHCO₃, dried over MgSO₄, filtered, and concentrated *in vacuo*. The crude residue was purified by silica gel column chromatography (CH₂Cl₂/MeOH = 20:1 to 10:1) to afford **2c** (6 mg, 32%) as a white solid. ¹H NMR (300 MHz, MeOH-*d*₄): δ 7.56, 7.50 (1H, 2d, *J* = 7.5 Hz), 7.37–7.31 (7H, m), 7.25–7.19 (3H, m), 6.27–6.20 (1H, m), 5.87, 5.83 (1H, 2d, *J* = 7.4 Hz), 5.15–5.13 (2H, m), 4.27–4.49 (2H, m), 4.25–4.13 (1H, m), 4.07–3.96 (2H, m), 1.35 (3H, t, *J* = 6.4 Hz); ¹³C NMR (75 MHz, MeOH-*d*₄): δ 174.8, 174.7, 174.6, 174.5, 167.5, 157.6, 157.5, 152.1, 152.0, 142.5, 142.4, 137.2, 130.9, 130.8, 129.6, 129.4, 129.3, 129.2, 126.9, 126.8, 126.2, 123.4, 123.4, 121.4, 121.3, 120.0, 120.0, 96.6, 86.4, 86.0, 85.5, 80.4, 71.7, 71.4, 71.0, 70.8, 68.1, 65.8, 65.7, 65.6, 65.5, 51.8, 51.7, 20.4, 20.3, 20.2, 20.1; ³¹P NMR (121 MHz, MeOH-*d*₄): δ 3.83, 3.66 (int. 1:1); HRMS (ESI⁺): *m/z*, [M + H]⁺ calcd for C₂₅H₂₈F₂N₄O₈P₁⁺, 581.1607; found, 581.1609.

VZV and HCMV antiviral assay

The compounds were investigated against the following viruses: varicella-zoster virus (VZV) strain Oka, TK– VZV strain 07–1, cytomegalovirus (HCMV) strains AD-169 and Davis. The antiviral assays are based on the inhibition of virus-induced cytopathicity (CMV) or plaque formation (VZV) in human embryonic lung (HEL) fibroblasts. Confluent cell cultures in microtiter 96-well plates were inoculated with 100 CCID₅₀ of virus (1 CCID₅₀ being the virus dose to infect 50% of the cell cultures) or with 20 plaque forming units (PFU) (VZV). After adsorption for 2 h, the viral inoculum was removed and the cultures were further incubated in the presence of varying concentrations of the test compounds. Viral cytopathicity or plaque formation was recorded after 5 (VZV) or 6–7 (CMV) days post-infection. Antiviral activity was expressed as the EC₅₀ or compound concentration required inhibiting virus-induced cytopathicity or viral plaque formation by 50%.

The cytostatic activity measurements were based on the inhibition of cell growth. HEL cells were

seeded into 96-well microtiter plates at a rate of 5×10^3 cells/well and proliferated for 24 h. Then, medium containing the test compounds at different concentrations was added. After 3 days of incubation at 37 °C, the cell number was determined using a Coulter counter. The cytostatic concentration was calculated as the CC₅₀, or compound concentration required to reduce cell proliferation by 50% relative to the number of cells in the untreated controls. CC₅₀ values were estimated from graphic plots of the number of cells (percentage of control) as a function of the concentration of the test compounds. Alternatively, cytotoxicity of the test compounds was expressed as the minimum cytotoxic concentration (MCC) or compound concentration that causes a microscopically detectable alteration of cell morphology.

SARS-CoV-2 antiviral assay

Vero cells (ATCC-CCL81) were grown in Dulbecco's Modified Eagle's Medium (DMEM, ThermoFisher, Belgium) supplemented with 10% fetal calf serum (FCS), 2 mM L-glutamine, 0.1 mM non-essential amino acids, 1 mM sodium pyruvate, and 10 mM HEPES at 37 °C in a 5% CO₂ humidified atmosphere. The SARS-CoV-2 strains UC-1074 and UC-1075 were isolated from the nasopharyngeal swabs of two COVID-19 patients that had a Ct of 19 and 22, respectively, for the detection of the SARS-CoV-2 E protein by real-time reverse transcription PCR (RT-qPCR). The infectious virus titer of the clinical isolates was determined in Vero cells and expressed as 50% tissue culture infectious dose (TCID₅₀) per mL. The titers of the viral stocks were 1.58E+06 (UC-1074) and 1.08E+04 (UC-1075) TCID₅₀/mL. For the antiviral assays, Vero cells were seeded in 96-well plates at a density of 1×10^4 cells per well in DMEM 10% FCS medium. After 24 h growth, the medium was removed and cells were treated with different compound concentrations and mocked-infected or SARS-CoV-2-infected with about 100 TCID₅₀/well (final volume 200 µL/well in DMEM 2% FCS). On day 5 post-infection, viral CPE was recorded microscopically and the 50% effective concentration (EC₅₀) was calculated. In parallel, the cytotoxic effects of the compounds were assessed by evaluating the MCC (minimum cytotoxic concentration that causes a microscopically detectable alteration of cell morphology). The effects of the compounds on cell growth were determined by counting the number of cells with a Coulter counter in mock-infected cultures and expressed as the cytostatic concentration required to reduce cell growth by 50% (CC₅₀). All SARS-CoV-2-related work was conducted in the BSL3 facilities of the KU Leuven Rega Institute (3CAPS) according to institutional guidelines.

NMR Spectra

NMR spectra of compound 3 in DMSO-d₆, ¹H NMR spectrum, 300MHz





NMR spectra of compound 3 in DMSO-d₆, ¹³C NMR spectrum, 75MHz





NMR spectra of compound **4** in DMSO-*d*₆, ¹H NMR spectrum, 300MHz

NMR spectra of compound 4 in DMSO-d₆, ¹³C NMR spectrum, 75MHz



NMR spectra of compound 5 in DMSO-d₆, ¹H NMR spectrum, 600MHz



NMR spectra of compound 5 in DMSO-d₆, ¹³C NMR spectrum, 151MHz



NMR spectra of compound 6 in DMSO-d₆, ¹H NMR spectrum, 300MHz



NMR spectra of compound 6 in DMSO-d₆, ¹³C NMR spectrum, 75MHz





NMR spectra of compound 7 in DMSO-d₆, ¹³C NMR spectrum, 75MHz







NMR spectra of compound 8a in MeOD, ¹³C NMR spectrum, 75MHz



NMR spectra of compound 8b in MeOD, ¹H NMR spectrum, 300MHz



NMR spectra of compound 8b in MeOD, ¹³C NMR spectrum, 75MHz







NMR spectra of compound 9a in CDCl₃, ¹³C NMR spectrum, 75MHz



NMR spectra of compound **9b** in CDCl₃, ¹H NMR spectrum, 300MHz



NMR spectra of compound $\mathbf{9b}$ in CDCl3, ^{13}C NMR spectrum, 75MHz

			\[\begin{bmatrix} 134.4890 138.4816 \begin{bmatrix} 134.4816 128.481 \begin{bmatrix} 128.8448 \begin{bmatrix} 123.4312 112.4598 \begin{bmatrix} 123.4312 119.9412 \begin{bmatrix} 110.4598 \begin{bmatrix} 113.458 113.1376 \] 1109.9747 \] 1009.9747 \] 1009.9747 \] 1009.9747 \] 1009.9747 \] 1009.9747 \] 1009.9747 \] 1009.9747 \] 1009.9747 \] 1008.9747 \] 1008.9747 1008.9747 \] 1008.9747 1008.9747 1008.9747 1008.9747 1008.9747 1008.9747 1008.9747 1008.9747 1008.9747 1008.9747 1008.9747 1008.9747 1008.9747 1008.9744 1008.9747 1008.974 1008.9747 1008.974		—86.4354 —86.4354 77.15827 77.1590 77.1590 77.23910	1,1954 1,1954
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NMR spectra of compound 10a in MeOD, ¹H NMR spectrum, 300MHz



NMR spectra of compound 10a in MeOD, ¹³C NMR spectrum, 75MHz



NMR spectra of compound 10b in MeOD, ¹H NMR spectrum, 300MHz

8 1070 8 807916 8 1077 8 807932 8 807935 8 807936 8 807936 8 807936 8 807936 8 807936 8 807936 8 807936 7 55510 7 55510 7 75551 7 75510 7 755517 7 755517 7 755517 7 7555517 7 7555517 7 7555517 7 7555517 7 755517 7



NMR spectra of compound 10b in MeOD, ¹³C NMR spectrum, 75MHz







NMR spectra of compound 11a in DMSO-d₆, ¹³C NMR spectrum, 75MHz



NMR spectra of compound **11b** in MeOD, ¹H NMR spectrum, 300MHz

B 00380
 B 00340
 B 00340





NMR spectra of compound 11b in MeOD, ¹³C NMR spectrum, 75MHz







NMR spectra of compound 12a in MeOD, ¹³C NMR spectrum, 151MHz







NMR spectra of compound 12b in MeOD, ¹³C NMR spectrum, 75MHz



NMR spectra of compound 1a in MeOD, ¹H NMR spectrum, 300MHz



NMR spectra of compound 1a in MeOD, ¹³C NMR spectrum, 75MHz



NMR spectra of compound 1b in MeOD, ¹H NMR spectrum, 600MHz



NMR spectra of compound 1b in MeOD, ¹³C NMR spectrum, 126MHz



NMR spectra of compound 13a in MeOD, ¹H NMR spectrum, 300MHz



NMR spectra of compound 13a in MeOD, ¹³C NMR spectrum, 75MHz



NMR spectra of compound 13b in MeOD, ¹³C NMR spectrum, 75MHz

NMR spectra of compound 13c in MeOD, ¹³C NMR spectrum, 75MHz

NMR spectra of compound 16a in MeOD, ¹H NMR spectrum, 300MHz

NMR spectra of compound 16a in MeOD, ¹³C NMR spectrum, 75MHz

NMR spectra of compound 16a in MeOD, ³¹P NMR spectrum, 121MHz

65 60 55 50 45 40 35 30 25 20 15 10 5 0 -5 -10 -15 -20 -25 -30 -35 -40 -45 -50 -55 -60 -65

NMR spectra of compound 16b in MeOD, ¹H NMR spectrum, 300MHz

NMR spectra of compound 16b in MeOD, ¹³C NMR spectrum, 75MHz

NMR spectra of compound 16b in MeOD, ³¹P NMR spectrum, 121MHz

3.4836
3.3111

60 55 50 45 40 35 30 25 20 15 10 5 0 -5 -10 -15 -20 -25 -30 -35 -40 -45 -50 -55 -60 -65

NMR spectra of compound 16c in MeOD, ¹H NMR spectrum, 300MHz

7,7,5857 7,7,3677 7,7,4567 7,3677 7,3677 7,3677 7,3677 7,3677 7,3677 7,3677 7,3677 7,3677 7,3677 7,33193 7,33193 7,33193 7,33193 7,33193 7,33193 7,33193 7,33193 7,2368 7,33193 7,33193 7,33193 7,2368 7,33193 7,33233 7,33232 7,3323 7,3323 7,3323 7,3323 7,3323 7,3323 7,332,

NMR spectra of compound 16c in MeOD, ¹³C NMR spectrum, 75MHz

NMR spectra of compound 16c in MeOD, ³¹P NMR spectrum, 121MHz

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0	55	50	45	40	35	30	25	20	15	10	5	0	$^{-5}$	-10	-15	-20	-25	-30	-35	-40	-45	-50	-55	-60	-65	-70	-75

NMR spectra of compound 2a in MeOD, ¹H NMR spectrum, 300MHz

NMR spectra of compound 2a in MeOD, ³¹P NMR spectrum, 121MHz

< 3.6922</p>
3.4459

NMR spectra of compound 2b in MeOD, ¹H NMR spectrum, 300MHz

NMR spectra of compound 2b in MeOD, ¹³C NMR spectrum, 75MHz

NMR spectra of compound **2b** in MeOD, ³¹P NMR spectrum, 121MHz

NMR spectra of compound 2c in MeOD, ¹H NMR spectrum, 300MHz

NMR spectra of compound 2c in MeOD, ³¹P NMR spectrum, 121MHz

3.8380
3.6608

NMR spectra of compound 1a in MeOD, NOESY NMR spectrum, 600MHz

NMR spectra of compound 1b in MeOD, NOESY NMR spectrum, 600MHz

