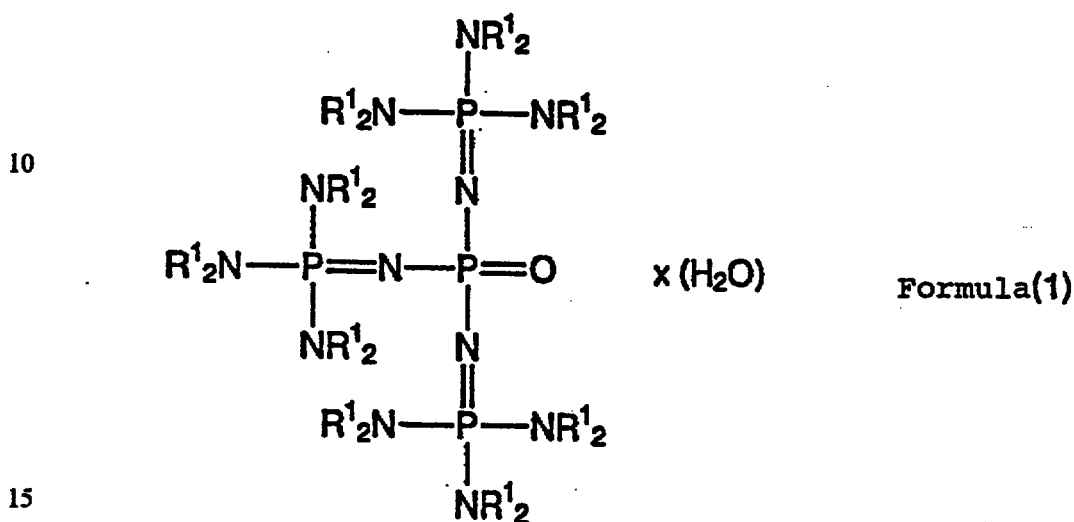


ABSTRACT OF THE DISCLOSURE

This invention provides a process for preparing an organic compound, comprising conducting an organic reaction in the presence of a phosphine oxide represented by formula (1);



where R^1 is the same or different and each represents a hydrogen or hydrocarbon group with 1 to 10 carbon atoms, and x is the amount of water as a molar ratio which is 0 to 5.0, exhibiting a high catalytic performance especially in an organic reaction involving an alkylene oxide.

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