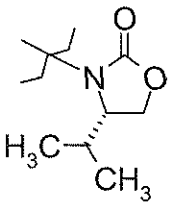
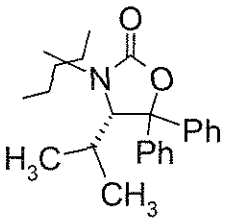
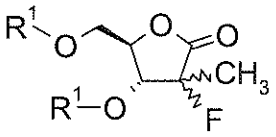
 A1a ,  A2a and  A3a

and Ph is phenyl.

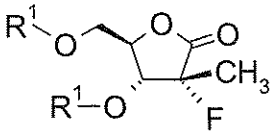
4. Process of claim 3, wherein the chiral moiety A in the fluoropropionate derivative of formula III is A3a.

5. Process of claim 1, wherein the hydroxy groups in the fluorolactone derivative of formula I are protected to form the protected fluorolactone of formula V:

 V

wherein R^1 stands for a hydroxy protecting group.

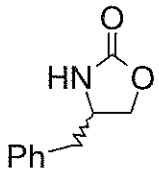
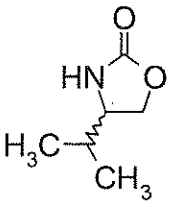
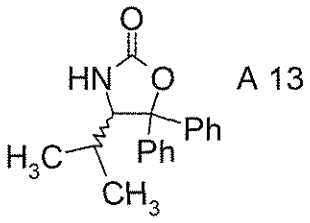
6. Process of claim 5, wherein the acylated fluorolactone has the formula

 Va

wherein R^1 stands for a hydroxy protecting group.

7. Process of claim 45 or 6, wherein the hydroxy protecting group is benzyl.

8. Process of any of the claims 1 to 5, wherein the chiral moieties A1, A2 or A3 can be recovered in the form of the respective chiral amine of formulae, A11, A12 or A13:

 A11 ,  A 12  A 13

9. Process of claim 1, wherein step a) comprises a catalyst selected from dibutylboron trifluormethanesulfonate, titanium chloride, titanium(IV) trichloride isopropoxide, titanium isopropoxide, magnesium chloride, magnesium triflate and zinc chloride.

10. Process of claim 9, wherein the catalyst is dibutylboron trifluormethanesulfonate.

11. Process of claim 1, 9 and 10, wherein step a) comprises a base and an organic solvent at reaction temperatures between -78 °C and 50 °C.

12. Process of claim 1, wherein step b) comprises an oxidizing agent in the presence of an alkali hydroxide base.