



## (51) International Patent Classification:

C07D 413/12 (2006.01) C07D 487/04 (2006.01)  
C07D 413/14 (2006.01)

## (21) International Application Number:

PCT/EP2012/070521

## (22) International Filing Date:

17 October 2012 (17.10.2012)

## (25) Filing Language:

English

## (26) Publication Language:

English

## (30) Priority Data:

11185992.2 20 October 2011 (20.10.2011) EP

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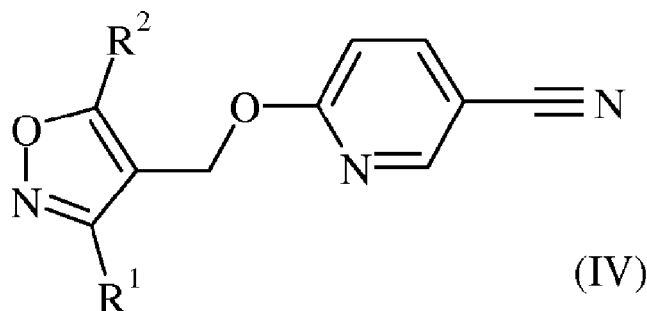
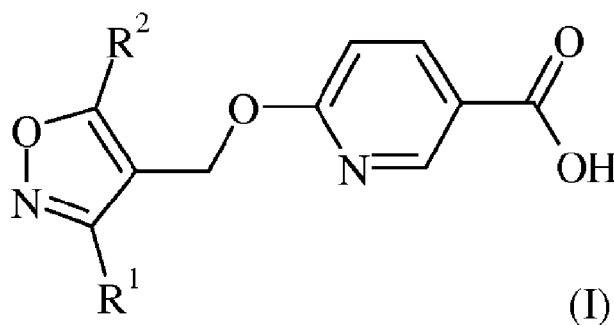
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(81) Designated States (unless otherwise indicated, for every kind of national protection available): AE, AG, AL, AM, AO, AT, AU, AZ, BA, BB, BG, BH, BN, BR, BW, BY, BZ, CA, CH, CL, CN, CO, CR, CU, CZ, DE, DK, DM, DO, DZ, EC, EE, EG, ES, FI, GB, GD, GE, GH, GM, GT, HN, HR, HU, ID, IL, IN, IS, JP, KE, KG, KM, KN, KP, KR, KZ, LA, LC, LK, LR, LS, LT, LU, LY, MA, MD, ME, MG, MK, MN, MW, MX, MY, MZ, NA, NG, NI, NO, NZ, OM, PA, PE, PG, PH, PL, PT, QA, RO, RS, RU, RW, SC, SD, SE, SG, SK, SL, SM, ST, SV, SY, TH, TJ, TM, TN, TR, TT, TZ, UA, UG, US, UZ, VC, VN, ZA, ZM, ZW.

(84) Designated States (unless otherwise indicated, for every kind of regional protection available): ARIPO (BW, GH, GM, KE, LR, LS, MW, MZ, NA, RW, SD, SL, SZ, TZ, UG, ZM, ZW), Eurasian (AM, AZ, BY, KG, KZ, RU, TJ, TM), European (AL, AT, BE, BG, CH, CY, CZ, DE, DK, EE, ES, FI, FR, GB, GR, HR, HU, IE, IS, IT, LT, LU, LV, MC, MK, MT, NL, NO, PL, PT, RO, RS, SE, SI, SK, SM, TR), OAPI (BF, BJ, CF, CG, CI, CM, GA, GN, GQ, GW, ML, MR, NE, SN, TD, TG).

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## (54) Title: PROCESS FOR THE PREPARATION OF ISOXAZOLYL-METHOXY-NICOTINIC ACIDS



(57) Abstract: The present invention relates to a process for the preparation of a compound of formula (I) which is useful as an intermediate in the preparation of active pharmaceutical compounds from a compound of formula (IV) wherein R<sup>1</sup> and R<sup>2</sup> are as defined herein,.



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**Published:**

— *with international search report (Art. 21(3))*