

***Ab initio* Molecular Orbital Calculations of Reduced Partition Function Ratios of Polyboric Acids and Polyborate Anions**

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Molecular orbital calculations at the HF/6-31G(d) level were carried out for polyboric acids and polyborate anions up to a pentamer to estimate their ^{11}B -to- ^{10}B isotopic reduced partition function ratios (RPFs) and examine the additivity of logarithms of RPFs. Approximate RPF-values calculated by the use of the additivity agreed with exact RPF-values within a margin of 1% error. This error was equivalent to a 5% error on $\ln(\text{RPF})$. The equilibrium constants of mono boron isotope exchange reactions between three-coordinate boron and four-coordinate boron ranged from 1.0203 to 1.0360 at 25 °C, indicating the importance of exact evaluation of RPFs of polymers.

Key words: *Ab initio* Molecular Orbital Calculations; Polyborates; Reduced Partition Function Ratios; Boron Isotope Exchange; Isotope Fractionation.