

# Magnetic Circular Dichroism (MCD) of Four-membered Rings with four $\pi$ -Electrons

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On the basis of the perimeter model for  $4N$ -electron  $[n]$ annulenes, algebraic expressions for the  $B$  values of perturbed four-membered rings ( $n = 4$ ) with four  $\pi$  electrons ( $N = 1$ ) have been derived. The results are used to interpret the MCD spectrum of 1,3-di-*tert*-butyl-2,4-diethyl-1,3,2,4-diazadiboretidine.

*Key words:*  $4N$ -electron  $[n]$ annulenes; Perimeter Model; Magnetic Circular Dichroism.