Preparation of Nitrones Using $\gamma$-Fe$_2$O$_3$@SiO$_2$-H$_3$PW$_{12}$O$_{40}$

**Significance:** The oxidation of secondary amines by superparamagnetic tungstophosphoric acid supported on silica-encapsulated $\gamma$-Fe$_2$O$_3$ ($\gamma$-Fe$_2$O$_3$@SiO$_2$-H$_3$PW$_{12}$O$_{40}$) was carried out with an aqueous hydrogen peroxide as oxidant to give the corresponding nitrones 1a–h in up to 90% yield.

**Comment:** The $\gamma$-Fe$_2$O$_3$@SiO$_2$-H$_3$PW$_{12}$O$_{40}$ nanoparticles were readily recovered by an external magnet and reused three times without significant loss of catalytic activity (1st reuse: 1a 85% yield, 3rd reuse: 1a 80% yield). The authors previously reported the preparation of $\gamma$-Fe$_2$O$_3$@SiO$_2$-H$_3$PW$_{12}$O$_{40}$ and its application to the synthesis of formamidines (*J. Mol. Struct.* 2012, 1027, 156).