Preparation of Nitrones Using γ-Fe₂O₃@SiO₂-H₃PW₁₂O₄₀

**Significance:** The oxidation of secondary amines by superparamagnetic tungstophosphoric acid supported on silica-encapsulated γ-Fe₂O₃ (γ-Fe₂O₃@SiO₂-H₃PW₁₂O₄₀) was carried out with an aqueous hydrogen peroxide as oxidant to give the corresponding nitrones 1a–h in up to 90% yield.

**Comment:** The γ-Fe₂O₃@SiO₂-H₃PW₁₂O₄₀ 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 γ-Fe₂O₃@SiO₂-H₃PW₁₂O₄₀ and its application to the synthesis of formamidines (J. Mol. Struct. 2012, 1027, 156).