

On the IR two major absorption, \sim 1800 cm⁻¹ (C=O) and \sim 1200 cm⁻¹ (C-O)

On the 13 C NMR, there are two carbon environments and the ~160 ppm peak can be an ester or carboxylic acid C=O has a mass of 12 + 16 = 28

60 – 28 = 32

The IR spectrum indicates there is another oxygen atom in the molecule

32 – 16 = 16

Therefore, I predict there are one carbon atom and four hydrogen atoms left (CH $_3$ and H) The molecular formula is $C_2H_4O_2$

Two possibilities



Both molecules would contain 2 different carbon environments. However since the IR spectrum does not contain a typical board –OH peak usually due to carboxylic acid, therefore I predict compound C is **methyl methanoate**