Supporting Information

for

Highly Efficient Oxidation of Sulfides with Hydrogen Peroxide Catalyzed by [SeO₄{WO(O₂)₂}₂]²⁻

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General. GC analyses were performed on Shimadzu GC-17A with a flame ionization detector equipped with a InerCap Pure-WAX capillary column (internal diameter = 0.25 mm, length = 30 m). Mass spectra were recorded on Shimadzu GCMS-QP2010 equipped with a TC-5HT capillary column (internal diameter = 0.25 mm, length = 30 m). NMR spectra were recorded on a JEOL JNM-EX-270 spectrometer (¹H, 270.0 MHz; ¹³C, 67.80 MHz; ²⁹Si, 53.45 MHz; ³¹P, 109.25 MHz; ⁵¹V, 70.90 MHz, ⁷⁷Se, 51.30 MHz; ¹⁸³W, 11.20 MHz) by using 5 mm tubes (for ¹H, ¹³C, and ³¹P) or 10 mm tubes (for ²⁹Si, ⁷⁷Se, and ¹⁸³W). Chemical shifts (δ) were reported in ppm downfield from SiMe₄ (solvent, CDCl₃) for ¹H, ¹³C, and ²⁹Si NMR spectra, 85% H₃PO₄ for ³¹P NMR spectra, Me₂Se for ⁷⁷Se NMR spectra, and 2 M Na₂WO₄ (solvent, D₂O) for ¹⁸³W NMR spectra, respectively. IR spectra were measured on Jasco FT/IR-460 Plus using KCl disks. UV-vis spectra were recorded on a Jasco V-570 spectrometer. CSI-MS spectra were recorded on a JMS-T100LC spectrometer. Typical measurements were as follows: Olifice voltage (90 V for positive ions), sample flow (0.05 mL·min⁻¹), solvent (CH₃CN), concentration (0.3 mM), spray temp. (263 K), and ion source temp. (room temp.). Acetonitrile (Kanto Chemical) was purified by The Ultimate Solvent System (GlassContour Company).^{S1} The other solvents and sulfides were obtained from TCI or Aldrich (reagent grade) and purified prior to the use.^{S2}

Synthesis and Characterization of $[(n-C_4H_9)_4N]_2[SeO_4\{WO(O_2)_2\}_2]$ (I). The TBA salt derivative of $[SeO_4\{WO(O_2)_2\}_2]^{2^-}$ was synthesized according to the literature procedure.^{S3} In 15% aqueous H₂O₂ (9.25 mL, 42 mmol), H₂WO₄ (1.75 g, 7 mmol) was suspended and the resulting suspension was stirred at 305 K for 30 min until a pale yellow solution was obtained. The solution was filtered to remove insoluble materials followed by addition of 80% H₂SeO₄ (2.1 mL, 28 mmol). After stirring the solution for 60 min at 273 K, an excess amount of TBA·NO₃ (3.05 g, 10 mmol) was added in a single step. After stirring the solution for 30 min at 273 K, the resulting white precipitate (1.07 g) was collected by the filtration and then washed with an excess amount of H₂O and diethyl ether. After the dryness, acetonitrile solution (1 mL) containing the crude product (0.2 g) and a drop of H₂O₂ was cooled to 277 K. The colorless plate-like crystalline solid was obtained by vapor diffusion of diethyl ether into the acetonitrile solution. Yield: 0.11 g (55% based on the crude product). ¹⁸³W NMR (11.20 MHz, CD₃CN, 298 K, Na₂WO₄): $\delta = -569.2$ ($\Delta v_{1/2} = 3.9$ Hz); ⁷⁷Se NMR (51.30 MHz,

CD₃CN, 298 K, (CH₃)₂Se): δ = 1168.9 ($\Delta v_{1/2}$ = 3.7 Hz); UV/Vis (CH₃CN) λ_{max} (ϵ) 256.2 nm (1258 (mol of W)⁻¹dm³cm⁻¹); IR (KCl): 972, 915, 884, 864, 847, 831, 779, 739, 698, 654, 593, $cm^{-1};$ (CSI, 398. positive ion MS 336. 306, 264 CH₃CN): m/z: 1398 $[(TBA)_{3}SeO_{4} \{WO(O_{2})_{2}\}_{2}]^{+};$ $[(TBA)_{5} \{SeO_{4} \{WO(O_{2})_{2}\}_{2}\}_{2}]^{+};$ 3709 2554 $[(TBA)_7 \{SeO_4 \{WO(O_2)_2\}_2\}_3]^+$; elemental analysis calcd (%) for $C_{32}H_{72}N_2O_{14}SeW_2$ ((TBA)₂[SeO₄{WO(O₂)₂}₂]): C 33.26, H 6.28, N 2.42, Se 6.83, W 31.82; found: C 33.21, H 6.30, N 2.48, Se 6.53, W 31.21.

Procedure for Catalytic Oxidation of Sulfide. The catalytic oxidation of various sulfides was carried out in a 30-mL glass vessel containing a magnetic stir bar. All products were identified by the comparison of GC retention time, mass spectra, and NMR spectra with those of the authentic samples. A typical procedure for the catalytic oxidation was as follows: **1a** (1 mmol), acetonitrile (5.9 mL), and 30% aqueous H₂O₂ (1 mmol) were charged in the reaction vessel. The reaction was initiated by the acetonitrile solution containing **I** (1 µmol; [**I**] = 10 mM, 0.1 mL) and the reaction solution was periodically analyzed. Before the GC analysis, the remaining H₂O₂ was decomposed at 273 K by the addition of Ru(OH)_x/Al₂O₃.^{S4} It was confirmed that the oxidation of **1a** did not proceed at all in the presence of Ru(OH)x/Al₂O₃ during the decomposition of H₂O₂. The sulfoxides and sulfone were identified by comparison of their ¹H and ¹³C NMR signals with the literature data.

A Larger-Scale (100 mmol scale) Production of Sulfoxide. Into a glass reactor were successively placed I (0.005 mol% with respect to 1a and H₂O₂), 1a (100 mmol, 12.42 g), 30% aqueous H₂O₂ (100 mmol), and acetonitrile (40 mL). The reaction mixture was stirred at 293 K. The GC yield of 2a and 3a reached 94% and 3% for 240 min, respectively. Then, acetonitrile was removed by evaporation. Into the resulting solution, the aqueous solution saturated with NaCl was added followed by the extraction of the products with dichloromethane (3×20 mL). The organic phase was dried over MgSO₄ and concentrated under reduced pressure. *n*-Hexane/ethyl acetate (50 mL, 60/40, v/v) was added to the concentrated solution. The isolation of 2a was carried out by column chromatography on silica gel (Silica Gel 60N, spherical, neutral, 63–210 µm, Kanto, Cat. No. 37565-79) using *n*-hexane/ethyl acetate (60/40, v/v) as an eluent, giving 12.73 g of pure 2a (91% yield, 99% purity by ¹H NMR).

Synthesis and Characterization of $[(n-C_6H_{13})_4N]_3[AsO_4\{WO(O_2)_2\}_4]^3$ The tetra-*n*-hexylammonium (THA) salt derivative of $[AsO_4\{WO(O_2)_2\}_4]^3$ was synthesized according to the literature procedure. ^{S5} Yield: 2.41 g (43%). ¹⁸³W NMR (11.20 MHz, CD₃CN, 298 K, Na₂WO₄): $\delta = -567.5$ ($\Delta v_{1/2} = 5.0$ Hz); UV/Vis (CH₃CN) λ_{max} (ε) 255.2 nm (1184 (mol of W)⁻¹dm³cm⁻¹); IR (KCl): 978, 917, 892, 876, 845, 756, 729, 647, 590, 574, 520, 485, 435 cm⁻¹; Raman: v = 990, 924, 900, 862, 843, 653, 597, 580, 534, 386, 336, 328, 303, 232 cm⁻¹; positive ion MS (CSI, CH₃CN): *m/z*: 2613 [(THA)₄AsO₄{WO(O₂)₂}₄]⁺; elemental analysis calcd (%) for C₇₂H₁₅₆N₃O₂₄AsW₄ ((THA)₃[AsO₄{WO(O₂)₂}₄]): C 38.29, H 6.96, N 1.86, As 3.32, W 32.56; found: C 38.06, H 6.99, N 1.80, As 3.13, W 32.39.

Synthesis and Characterization of $[(n-C_4H_9)_4N]_2[SO_4\{WO(O_2)_2\}_2]$: The TBA salt derivative of $[SO_4\{WO(O_2)_2\}_2]^{2^-}$ was synthesized according to the literature procedure.^{S6} Yield: 1.39 g (54%). ¹⁸³W NMR (11.20 MHz, CD₃CN, 298 K, Na₂WO₄): $\delta = -587.2 (\Delta v_{1/2} = 2.6 \text{ Hz})$; UV/Vis (CH₃CN) λ_{max} (ϵ) 254.1 nm (1270 (mol of W)⁻¹dm³cm⁻¹); IR (KCl): 988, 974, 962, 922, 887, 858, 850, 739, 679, 655, 646, 599, 594, 575, 540, 526, 487 cm⁻¹; Raman: v = 994, 970, 915, 883, 865, 806, 750, 662, 600, 582, 547, 409, 336, 311, 289, 266 cm⁻¹; positive ion MS (CSI, CH₃CN): *m/z*: 1351 [(TBA)₃SO₄{WO(O₂)₂}₂]⁺; elemental analysis calcd (%) for C₃₂H₇₂N₂O₁₄SW₂ ((TBA)₂[SO₄{WO(O₂)₂}₂]): C 34.67, H 6.55, N 2.53, W 33.16; found: C 34.69, H 6.59, N 2.44, W 34.16.

Synthesis and Characterization of $[(n-C_6H_{13})_4N]_3[PO_4\{WO(O_2)_2\}_4]$. The THA salt derivative of $[PO_4\{WO(O_2)_2\}_4]^{3^-}$ was synthesized according to the literature procedure.⁸⁷ Yield: 1.39 g (50%). ³¹P NMR (109.25 MHz, CD₃CN, 298 K, H₃PO₄): $\delta = 4.5$ ($^2J_{W-P} = 18.5$ Hz); ¹⁸³W NMR (11.20 MHz, CD₃CN, 298 K, Na₂WO₄): $\delta = -588.2$ ($^2J_{W-P} = 18.4$ Hz, $\Delta v_{1/2} = 7.3$ Hz); UV/Vis (CH₃CN) λ_{max} (ε) 254.2 nm (1268 (mol of W)⁻¹dm³cm⁻¹); IR (KCl): 977, 853, 843, 797, 757, 728, 660, 649, 603, 591, 573, 549, 525, 444 cm⁻¹; Raman: v = 990, 864, 821, 655, 597, 580, 543, 391, 333, 305, 266, 237 cm⁻¹; positive ion MS (CSI, CH₃CN): *m/z*: 2569 [(THA)₄PO₄{WO(O₂)₂}₄]⁺; elemental analysis calcd (%) for C₇₂H₁₅₆N₃O₂₄PW₄ ((THA)₃[PO₄{WO(O₂)₂}₄]): C 39.05, H 7.10, N 1.90, P 1.40, W 32.22; found: C 38.82, H 6.97, N 1.36, P 1.36, W 33.28.

Synthesis and Characterization of $[(n-C_4H_9)_4N]_2[HAsO_4\{WO(O_2)_2\}_2]^2$ The tetra-*n*-butylammonium (TBA) salt derivative of $[HAsO_4\{WO(O_2)_2\}_2]^2$ was synthesized according to the literature procedure.^{S8} Yield: 2.60 g (49%).¹⁸³W NMR (11.20 MHz, CD₃CN, 298 K, Na₂WO₄): $\delta = -603.9 (\Delta v_{1/2} = 5.0 \text{ Hz})$; UV/Vis (CH₃CN) λ_{max} (ε) 252.1 nm (1330 (mol of W)⁻¹dm³cm⁻¹); IR (KCI): v = 968, 932, 871, 843, 814, 777, 739, 664, 584, 575, 569, 527, 512, 495, 457, 385, 366 cm⁻¹, Raman: v = 983, 914, 889, 859, 821, 651, 580, 531, 464, 391, 315, 264, 237 cm⁻¹; positive ion MS (CSI, CH₃CN): *m/z*: 1395 [(TBA)₃HAsO₄{WO(O₂)₂}₂]⁺, 2548 [(TBA)₅{HAsO₄{WO(O₂)₂}₂]⁺; elemental analysis calcd (%) for C₃₂H₇₃N₂O₁₄AsW₂ ((TBA)₂[HAsO₄{WO(O₂)₂}₂]): C 33.35, H 6.38, N 2.43, As 6.50, W 31.90; found: C 33.08 H 6.33, N 2.39, As 6.35, W 31.44.

Synthesis and Characterization of $[(n-C_4H_9)_4N]_2[HPO_4\{WO(O_2)_2\}_2]$. The TBA salt derivative of $[HPO_4\{WO(O_2)_2\}_2]^{2^-}$ was synthesized according to the literature procedure.^{S9} Yield: 1.70 g (60%). ³¹P NMR (109.25 MHz, CD₃CN, 298 K, H₃PO₄): $\delta = 2.8$ (²*J*_{W-P} = 17.3 Hz); ¹⁸³W NMR (11.20 MHz, CD₃CN, 298 K, Na₂WO₄): $\delta = -626.4$ (²*J*_{W-P} = 17.1 Hz, $\Delta v_{1/2} = 5.8$ Hz); UV/Vis (CH₃CN) λ_{max} (ε) 251.5 nm (1294 (mol of W)⁻¹dm³cm⁻¹); IR (KCl): 1019, 996, 963, 882, 853, 843, 800, 737, 646, 625, 584, 569, 538, 487 cm⁻¹; Raman: v = 977, 915, 887, 862, 807, 652, 582, 536, 335, 319, 300, 262, 239 cm⁻¹; positive ion MS (CSI, CH₃CN): *m/z*: 1351 [(TBA)₃HPO₄{WO(O₂)₂}₂]⁺; elemental analysis calcd (%) for C₃₂H₇₃N₂O₁₄PW₂ ((TBA)₂[HPO₄{WO(O₂)₂}₂]): C 34.67, H 6.64, N 2.53, P 2.79, W 33.17; found: C 34.50, H 6.54, N 2.33, P 2.75, W 33.48.

Synthesis and Characterization of $[(n-C_4H_9)_4N]_2[Ph_2SiO_2\{WO(O_2)_2\}_2]$: The TBA salt derivative of $[Ph_2SiO_2\{WO(O_2)_2\}_2]^{2^-}$ was synthesized by the modification of the reported method; tetraphenylphosphonium $[Ph_4P]^+$ was replaced by tetra-*n*-butylammonium $[(n-C_4H_9)_4N]^+$.^{S10} Yield: 1.70 g (40%). ¹H NMR (270 MHz, CD_3CN, 298 K, TMS): $\delta = 7.77$ (m, 4H, *m*-), 7.36 (m, 6H, *o*-, *p*-); ¹³C NMR (67.80 MHz, ClCD_2CD_2Cl, 298 K, TMS): $\delta = 135.5$, 130.0, 128.3; ²⁹Si NMR (53.45 MHz, CD_3CN, 298 K, TMS): $\delta = -34.6$ ($^2J_{Si-C} = 2.9$ Hz, $\Delta v_{1/2} = 1.0$ Hz); ¹⁸³W NMR (11.20 MHz, CD_3CN, 298 K, Na_2WO_4): $\delta = 651.6$ ($\Delta v_{1/2} = 3.9$ Hz); IR (KBr): v = 974, 965, 933, 881, 850, 840, 746, 712, 701, 638, 582, 563, 505, 480, 437 cm⁻¹; Raman: v = 1006, 983, 940, 915, 886, 858, 646, 626, 588, 573, 531, 518, 403, 341, 325, 306, 262, 204 cm⁻¹; positive ion MS (CSI, CH_3CN): *m/z*: 1469 [(TBA)_3PhSiO_2\{WO(O_2)_2\}_2]; elemental analysis calcd (%) for C₄₄H₈₂N₂O₁₂SiW₂ ((TBA)₂[Ph_2SiO_2\{WO(O_2)_2\}_2]): C 43.07, H 6.74, N 2.28, Si 2.29, W 29.97; found: C 43.00, H 6.89, N 2.08, Si 2.00, W 27.28.

Synthesis and Characterization of $[(n-C_4H_9)_4N]_2[\{WO(O_2)_2\}_2(\mu-O)]$. The tetra-*n*-butylammonium (TBA) salt derivative of $[\{WO(O_2)_2\}_2(\mu-O)]^{2^-}$ was synthesized according to the literature procedure.^{S11} Yield: 0.2 g (12%).¹⁸³W NMR (11.20 MHz, CD₃CN, 298 K, Na₂WO₄): $\delta = -587.5$ ($\Delta v_{1/2} = 24.3$ Hz); IR (KCl): v = 962, 955, 848, 835, 655, 631, 615, 571, 554, 543, 524 cm⁻¹; Raman: v = 970, 961, 858, 844, 801, 786, 662, 624, 597, 572, 470, 328, 308, 275, 259 cm⁻¹; positive ion MS (CSI, CH₃CN): *m/z*: 1270.3

 $[(TBA)_3 \{WO(O_2)_2\}_2(\mu-O)]^+$; elemental analysis calcd (%) for $C_{32}H_{72}N_2O_{11}W_2$ ((TBA)₂[$\{WO(O_2)_2\}_2(\mu-O)$]): C 37.37, H 7.06, N 2.72, W 35.75; found: C 37.24, H 7.13, N 2.69, W 35.28.

Data of Products

Methyl phenyl sulfoxide (2a): ¹H NMR (270 MHz, CD₃CN, 298 K, TMS): δ = 2.64 (s, 3H), 7.51–7.55 (m, 3H), 7.61–7.64 (m, 2H); ¹³C{¹H} NMR (67.5 MHz, CD₃CN, 298 K, TMS): δ = 44.2, 124.3, 130.1, 131.6, 147.6; MS (70 eV, EI): *m/z* (%): 140 (100) [*M*⁺], 125 (100), 124 (25), 109 (13), 97 (62), 94 (18), 91 (14), 78 (15), 77 (51), 65 (16), 51 (45), 50 (19), 45 (11).

Methyl phenyl sulfone (3a): ¹H NMR (270 MHz, CD₃CN, 298 K, TMS): δ = 3.04 (s, 3H), 7.59–7.70 (m, 3H), 7.91–7.93 (m, 2H); ¹³C{¹H} NMR (67.5 MHz, CD₃CN, 298 K, TMS): δ = 44.4, 128.0, 130.2, 134.5, 141.9; MS (70 eV, EI): *m/z* (%): 156 (36) [*M*⁺], 141 (33), 94 (42), 77 (100), 51 (28).

Methyl p-methoxyphenyl sulfoxide (2b): ¹H NMR (270 MHz, CD₃CN, 298 K, TMS): $\delta = 2.63$ (s, 3H), 3.82 (s, 3H), 7.04–7.09 (m, 2H), 7.55–7.60 (m, 2H); ¹³C{¹H} NMR (67.5 MHz, CD₃CN, 298 K, TMS): $\delta = 50.0$, 58.7, 121.0, 129.2, 139.3, 165.3; MS (70 eV, EI): m/z (%): 170 (21) $[M^+]$, 155 (100), 154 (12), 139 (16), 123 (11).

Methyl *p***-methylphenyl sulfoxide (2c):** ¹H NMR (270 MHz, CD₃CN, 298 K, TMS): δ = 2.36 (s, 3H), 2.62 (s, 3H) 7.32–7.35 (m, 2H), 7.48–7.52 (m, 2H); ¹³C{¹H} NMR (67.5 MHz, CD₃CN, 298 K, TMS): δ = 21.0, 43.4, 124.3, 130.6, 142.4, 124.8; MS (70 eV, EI): *m/z* (%): 154 (66) [*M*⁺], 139 (100), 138 (19), 111 (12), 91 (36), 77 (28), 67 (13), 65 (20), 63 (11).

p-Fluorophenyl methyl sulfoxide (2d): ¹H NMR (270 MHz, CD₃CN, 298 K, TMS): δ = 2.66 (s, 3H), 7.23–7.33 (m, 2H), 7.65–7.71 (m, 2H); MS (70 eV, EI): *m/z* (%): 158 (58) [*M*⁺], 143 (100), 142 (18), 127 (16), 115 (41), 112 (14), 95 (27), 83 (19), 75 (23).

p-Chlorophenyl methyl sulfoxide (2e): ¹H NMR (270 MHz, CD₃CN, 298 K, TMS): δ = 2.64 (s, 3H), 7.48–7.52 (m, 2H), 7.55–7.60 (m, 2H); ¹³C{¹H} NMR (67.5 MHz, CD₃CN, 298 K, TMS): δ = 43.5, 126.1, 130.1, 137.1, 144.9; MS (70 eV, EI): *m/z* (%): 176 (17), 175 (11), 174 (48) [*M*⁺], 161 (34), 160 (28), 159 (100), 158 (54), 145 (12), 143 (39), 131 (36), 128 (18), 127 (12), 125 (12), 112 (15), 111 (22), 108 (32), 76 (11), 75 (35), 74 (17), 69 (14), 63 (11), 50 (24), 45 (32).

p-Bromophenyl methyl sulfoxide (2f): ¹H NMR (270 MHz, CD₃CN, 298 K, TMS): δ = 2.63 (s, 3H), 7.48–7.53 (m, 2H), 7.63–7.68 (m, 2H); ¹³C{¹H} NMR (67.5 MHz, CD₃CN, 298 K, TMS): δ = 43.4, 125.4, 126.3, 133.0, 145.5; MS (70 eV, EI): *m/z* (%): 281 (19), 220 (62) [*M*⁺], 218 (67), 205 (98), 204 (100), 203 (92), 202 (77), 189 (28), 187 (28), 177 (26), 175 (20), 171 (24), 131 (23), 122 (20), 108 (72), 96 (46), 86 (11), 82 (21), 77 (29), 76 (47), 75 (27), 74 (34), 69 (25), 63 (23), 59 (10), 58 (18), 56 (21), 51 (28), 50 (56), 45 (14), 43 (15).

4-(Methylsulfinyl)-acetophenone (2g): ¹H NMR (270 MHz, CD₃CN, 298 K, TMS): δ = 2.57 (s, 3H), 2.70 (s, 3H), 7.69–7.73 (m, 2H), 8.05–8.08 (m, 2H); ¹³C{¹H} NMR (67.5 MHz, CD₃CN, 298 K, TMS): δ = 26.8, 43.2, 124.5, 129.6, 139.5, 151.1 198.7; MS (70 eV, EI): *m/z* (%): 182, (63) [*M*⁺], 168 (10), 167 (100), 152 (73), 151 (12), 139 (22), 124 (12), 121 (13), 76 (12), 50 (13).

4-Methyl sulfinyl benzonitrile (2h): ¹H NMR (270 MHz, CD₃CN, 298 K, TMS): δ = 2.68 (s, 3H), 7.52–7.59 (m, 2H), 7.81–7.86 (m, 2H); ¹³C{¹H} NMR (67.5 MHz, CD₃CN, 298 K, TMS): δ = 43.1, 114.5, 118.5, 125.0, 133.7, 151.7; MS (70 eV, EI): *m/z* (%): 165 (89) [*M*⁺], 150 (100), 149 (24), 122 (60), 119 (18), 116 (13), 102 (29), 90 (11), 76 (16), 75 (26), 51 (14), 50 (13), 45 (10).

p-Nitrophenyl methyl sulfoxides (2i): ¹H NMR (270 MHz, CD₃CN, 298 K, TMS): δ = 2.73 (s, 3H), 7.84 (d, *J* = 8.1 Hz, 2H), 8.34 (d, *J* = 7.7 Hz, 2H); ¹³C{¹H} NMR (67.5 MHz, CD₃CN,

298 K, TMS): δ = 43.8, 125.1, 125.8, 150.1, 152.8, 150.3, 154.5; MS (70 eV, EI): *m/z* (%): 185 (100) [*M*⁺], 170 (45), 140 (22), 124 (12), 112 (14), 96 (10), 92 (10), 84 (10), 76 (17), 75 (11), 63 (14).

Ethyl phenyl sulfoxide (2j): ¹H NMR (270 MHz, CD₃CN, 298 K, TMS): $\delta = 1.08$ (t, J = 7.3 Hz, 3H), 2.66–2.97 (m, 2H), 7.51–7.62 (m, 5H); ¹³C{¹H} NMR (67.5 MHz, CD₃CN, 298 K, TMS): $\delta = 5.8$, 50.1, 124.8, 130.0, 131.7, 143.5; MS (70 eV, EI): m/z (%):154 (26) [M^+], 126 (64), 125 (17), 97 (12), 78 (100), 77 (21), 51 (22).

Benzyl methyl sulfoxide (2k): ¹H NMR (270 MHz, CD₃CN, 298 K, TMS): δ 2.40 (t, J = 7.3 Hz, 3H), 3.8–4.0 (m, 2H), 7.2–7.4 (m, 5H); ¹³C{¹H} NMR (67.5 MHz, CD₃CN, 298 K, TMS): δ = 37.3, 59.4, 128.7, 129.2, 130.8, 131.3; MS (70 eV, EI): m/z (%):154 (1) [M^+], 106 (1), 105 (2), 92 (8), 91 (100), 89 (2), 78 (1), 77 (7), 65 (10), 63 (2), 51 (5).

Diphenyl sulfoxide (21): ¹H NMR (270 MHz, CD₃CN, 298 K, TMS): $\delta = 7.43-7.53$ (m, 6H), 7.65–7.65 (m, 4H); ¹³C{¹H} NMR (67.5 MHz, CD₃CN, 298 K, TMS): $\delta = 125.1$, 130.3, 132.0, 147.3; MS (70 eV, EI): m/z (%): 203 (15) $[M^++1]$, 202 (100) $[M^+]$, 186 (14), 185 (22), 174 (15), 173 (21), 155 (11), 154 (83), 153 (23), 152 (12), 141 (13), 125 (11), 109 (84), 97 (36), 77 (48), 65 (33).

Diphenyl sulfone (3l): ¹H NMR (270 MHz, CD₃CN, 298 K, TMS): $\delta = 7.54-7.65$ (m, 6H), 7.93–7.95 (m, 4H); ¹³C{¹H} NMR (67.5 MHz, CD₃CN, 298 K, TMS): $\delta = 128.3$, 130.5, 134.4, 142.5; MS (70 eV, EI): m/z (%): 218 (28) [M^+], 153 (4), 152 (6), 127 (5), 126 (8), 125 (100), 97 (17), 77 (35), 51 (25).

Methyl octyl sulfoxide (2m): ¹H NMR (270 MHz, CD₃CN, 298 K, TMS): $\delta = 0.97$ (t, J = 7.3 Hz, 3H), 1.60–1.69 (m, 12H), 2.40 (s, 3H), 2.61–2.68 (m, 2H); ¹³C{¹H} NMR (67.5 MHz, CD₃CN, 298 K, TMS): $\delta = 14.1$, 22.9, 23.0, 29.0, 29.4, 29.5, 32.2, 38.1, 52.3; MS (70 eV, EI): m/z (%): 177 (10) [M^{+} +1], 112 (11), 107 (17), 94 (13), 91 (13), 85 (11), 84 (17), 83 (27), 82 (13), 81 (100), 80 (25), 79 (11), 77 (10), 71 (41), 70 (20), 69 (24), 57 (63), 56 (29), 55 (30), 53 (10), 43 (48), 42 (10), 41 (50).

Methyl octyl sulfone (3m): ¹H NMR (270 MHz, CD₃CN, 298 K, TMS): $\delta = 0.86$ (t, J = 5.9 Hz, 3H), 1.27–1.78 (m, 12H), 2.83 (s, 3H), 2.96–3.02 (m, 2H); ¹³C{¹H} NMR (67.5 MHz, CD₃CN, 298 K, TMS): $\delta = 14.1$, 22.9, 23.0, 28.7, 29.4, 29.5, 32.2, 40.5, 54.8; MS (70 eV, EI): m/z (%): 193 (3) [M^+ +1], 177 (6), 175 (4), 112 (11), 107 (11), 84 (12), 83 (21), 81 (100), 80 (24), 71 (49), 70 (17), 69 (21), 57 (64), 56 (23), 55 (34).

Ethyl propyl sulfoxide (2n): ¹H NMR (270 MHz, CD₃CN, 298 K, TMS): $\delta = 1.03$ (t, J = 7.4 Hz, 3H), 1.22 (t, J = 7.5 Hz, 3H), 1.63–1.78 (m, 2H), 2.56–2.74 (m, 4H); ¹³C{¹H} NMR (67.5 MHz, CD₃CN, 298 K, TMS): $\delta = 6.7$, 13.2, 16.6, 45.4, 53.2; MS (70 eV, EI): m/z (%): 120 (43) [M^+], 103 (13), 78 (100), 77 (12), 63 (51), 50 (21), 43 (82), 41 (58).

Diallyl sulfoxide (20): ¹H NMR (270 MHz, CD₃CN, 298 K, TMS): $\delta = 3.32-3.54$ (m, 4H), 5.31–5.40 (m, 4H), 5.77–5.92 (m, 2H); ¹³C{¹H} NMR (67.5 MHz, CD₃CN, 298 K, TMS): $\delta = 54.6, 123.6, 127.1$; MS (70 eV, EI): m/z (%): 130 (16) $[M^+]$, 113 (5), 100 (12), 89 (8), 82 (16), 81 (100), 80 (23), 79 (14), 73 (12), 68 (33), 67 (12).

Diallyl sulfones (30): ¹H NMR (270 MHz, CD₃CN, 298 K, TMS): $\delta = 3.74$ (d, J = 7.0 Hz 2H), 5.39–5.47 (m, 2H), 5.79–5.95 (m, 1H); ¹³C{¹H} NMR (67.5 MHz, CD₃CN, 298 K, TMS): $\delta = 56.6, 124.9, 125.8$; MS (70 eV, EI): m/z (%): 146 (0.1) [M^+], 105 (6), 97(2), 82 (2), 81 (20), 79 (2), 68 (6), 67 (100), 54 (49).

Di(2-hydroxylethyl)sulfoxide (2p): ¹H NMR (270 MHz, CD₃CN, 298 K, TMS): $\delta = 2.93-3.09$ (m, 2H), 3.89 (t, J = 4.9 Hz); ¹³C{¹H} NMR (67.5 MHz, CD₃CN, 298 K, TMS): $\delta = 55.2$, 123.4, 127.7; MS (70 eV, EI): m/z (%): 138 (3) [M^+], 104 (3), 96 (4), 94 (70), 91 (3), 76 (100), 63 (44), 61 (14).

Phenyl vinyl sulfoxide (2q): ¹H NMR (270 MHz, CD₃CN, 298 K, TMS): $\delta = 5.83$ (d, J = 4.7 Hz, 1H), 6.09 (d, J = 8.1 Hz, 1H), 6.73 (d, J = 4.9, 8.2 Hz, 1H), 7.36–7.62 (m, 5H); ¹³C{¹H} NMR (67.5 MHz, CD₃CN, 298 K, TMS): $\delta = 120.7$, 125.2, 130.4, 132.0, 144.3, 144.7; MS (70 eV, EI): m/z (%): 152 (19) [M^+], 136 (8), 124 (13), 123 (16), 109 (31), 104 (100), 97 (14), 91 (11), 78 (42), 77 (31), 65 (15), 51 (32), 50 (11).

Phenyl vinyl sulfone (3q): ¹H NMR (270 MHz, CD₃CN, 298 K, TMS): $\delta = 6.10$ (d, J = 5.0 Hz, 1H), 6.37 (d, J = 8.2 Hz, 1H), 6.80 (d, J = 5.0, 8.2 Hz, 1H), 7.62–7.73 (m, 2H), 7.85–7.89 (m, 3H); ¹³C{¹H} NMR (67.5 MHz, CD₃CN, 298 K, TMS): $\delta = 128.3$, 129.0, 130.3, 134.6, 139.2, 140.5; MS (70 eV, EI): m/z (%): 168 (21) [M^+], 125 (100), 97 (13), 78 (11), 77 (100), 65 (12), 51 (35).

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Table S1 Transition-metal-catalyzed oxidation of thioanisole (1a) with $H_2O_2^a$										
							0,0			
	S_	catalyst solvent		S +			×^S_			
	1a			2a	3a		a			
entry	catalyst	Sub/Ox/Cat	solvent	temp	time	yield	select. to	TON	TOF	ref.
				(K)	(min)	(%)	2a (%)		(h^{-1})	
1	Ι	20000/20000/1	CH_3CN	293	240	<i>99</i>	97	19500	70800	this
										work
2	$[WO_4]^{2-}/LDH$	27/54/1	CH ₃ CN	303	30	91	15	49	98	S12
3	$[WO_4]^{2-}/LDH$	22/68/1	water	rt	30	35	88	24	43	S13
4	$[PO_4{WO(O_2)_2}_4]^{3-}$ -dendrimer	284/800/1	CDCl ₃	303	10	71	0	568	3400	S14
5	WO ₃ /SiO ₂	208/313/1	water	rt	5	66	100	208	2496	S15
6	$[W_2O_3(O_2)_4]^{2-}/Im-SiO_2$	67/73/1	MeOH/CH ₂ Cl ₂	281	150	92	_	62	25	S16
7^b	$[PhPO_{3}\{MoO(O_{2})_{2}\}_{2}\{MoO(O_{2})_{2}(H_{2}O)\}]^{2-}$	200/400/1	CHCl ₃	rt	120	64	72	256	128	S17
	/CP·Cl									
8	[WO(O ₂)(HMPT)(H ₂ O)]/CH ₃ SO ₃ H	363/367/1	EtOH/water	298	_	96	_	348	200-380	S18
9	$[WO_4]^{2-}/NH^+SiO_2$	50/150/1	CH ₂ Cl ₂ /MeOH	rt	90	30	100	41	27	S19
10	WO ₃ /MCM-48	100/110/1	MeOH	rt	240	96	94	106	27	S20
11	[PW ₁₂ O ₄₀] ³⁻ /poly(<i>N</i> -isopropylacrylamide)	500/2000/1	_	323	240	49	3	985	246	S21
12	Na ₂ WO ₄ /PhPO ₃ H ₂ /[CH ₃ (<i>n</i> -C ₈ H ₁₇) ₃ N]HSO ₄	2000/2000/1	_	308	1080	99	99	1980	110	S22
13^{b}	$(CP)_{3}[PW_{12}O_{40}]$	200/400/1	CHCl ₃	rt	120	49	93	195	97	S23
$14^{c,d}$	(NH ₄) ₃ PMo ₁₂ O ₄₀ /FAP /UHP	38/43/1	_	313	1800	96	91	41	1	S24
15	$(Bu_4N)_4[\gamma-SiW_{10}O_{34}(H_2O)_2]/imidazole$	100/100/1	CH ₃ CN	296	180	100	100	100	33	S25
16	$[\gamma - H_2 SiV_2 W_{10}O_{40}]^{4-}/Im - SiO_2$	250/250/1	CH ₃ CN/t-BuOH	298	360	99	92	248	41	S26
17	$(Bu_4N)_4[\gamma-SiW_{10}O_{34}(H_2O)_2]$	125/125/1	CH ₃ CN	305	120	97	95	121	61	S27
18	$(Bu_4N)_5[PznMo_2W_9O_{39}]\cdot 3H_2O$	20/24/1	CH ₃ CN	rt	30	92	_	18	37	S28
19	(Bu ₄ N) ₇ [(PtiW ₁₁ O ₃₉) ₂ OH]	2000/400/1	CH ₃ CN	298	_	_	-	-	65	S29
20	PyH ₃ PMo ₁₁ VO ₄₀	70/200/1	CH ₃ CN	rt	30	34	-	67	134	S30
21	$[WZnMn(II)_2(ZnW_9O_{34})_2]^{12-}$	1000/2000/1	ClCH ₂ CH ₂ Cl	rt	_	43	79	700	_	S31
	/methyltricaprylammonium									

2.2	$(Bu_4N) \circ [\{\gamma - SiTi_2W_{10}O_2 \land (OH)_2\} \circ (\mu - O)_2]$	500/100/1	CH ₂ CN	305	90	83	>99	83	55	\$32
23	cinchonine salt of $[PM_{0,10}O_{4,0}]^{3^{-}}/[IHP]$	100/200/1	CH ₂ CN	293	120	48	_	95	48	S33
23	HNbMoO _c	57/57/1	CH ₂ OH	rt	120	99	100	57	19	S34
$25^{e,d}$	$cis-[MoO_{2}(nhox)_{2}]/UHP$	40/40/1	CH ₂ Cl ₂ /CH ₂ OH	rt	20	95	100	38	114	S35
26^{b}	$(CP)_{2}[PO_{4}(MOO(O_{2})_{2})]$	55/28/1	CHCl ₂ /EtOH	253	_	_	_	_	83	S36
27	$M_0O_2Cl_2$	67/70/1	acetone/water	rt	5	92	_	64	772	S37
28	TiO2	8/23/1	CH ₂ CN	298	180	61	4	15	3	S38
29	TiO ₂ -SiO ₂	38/76/1	CH ₂ CN	313	60	100	0	76	320	S39
30	Ti-MCM-48	49/147/1	CH ₂ CN	313	30	33	° 74	48	9 <u>6</u>	S40
31	Ti-MMM-2	61/74/1	CH ₂ CN	293	35	99	74	74	100	S41
32^f	Ti-Ge-MCM-41	82/164/1	[emim][BF ₄]	313	30	26	90	42	85	S42
33	Ti-B	240/240/1	<i>t</i> -BuOH	303	120	86	93	206	288	S43
34	$Ti_4[(OCH_2)_3CMe]_2(i-PrO)_{10}$	20/30/1	CH ₃ OH	rt	30	67	81	20	40	S44
35	Ti-SBA-15	50/55/1	CH ₃ CN	293	60	56	72	31	31	S45
36	Ti-triphenolate amino ligand	100/100/1	CD ₃ OD	301	_	99	90	99	1700	S46
		10000/1000/1	CD ₃ OD	301	_	80	99	8000	800	S46
37 ^g	VO(OiPr)(L)·iPrOH	200/220/1	CH ₃ CN	rt	5	99	83	220	2640	S47
38 ^{<i>h</i>}	VO(acac) ₂ -resin	17/18/1	water	rt	10	98	100	16	98	S48
39 ^{<i>i</i>}	[VO(sal-oaba)(H ₂ O)]-Y	650/650/1	CH ₃ CN	rt	180	96	97	624	598	S49
40	silica-vanadia gel	233/233/1	CH ₃ OH	rt	30	99	97	233	698	S50
41	VS-2	343/343/1	CH ₃ CN	333	30	100	84	343	686	S51
42	VCl ₃	20/20/1	THF	rt	5	98	_	20	240	S52
43 ^{<i>j</i>}	[VO ₂ (sal-aebmz)]	111/111/1	CH ₃ CN	rt	180	93	98	103	30	S53
44	V-triphenolate amino ligand	1000/1000/1	CD ₃ OD	301	20	98	97	980	8000	S54
	· · · · ·	10000/10000/1	CD ₃ OD	301	255	99	98	9900	2667	S54
45 ^{<i>k</i>}	$[(VO)_3(\mu-tpip)_3(\mu-O)_3]$	100/117/1	CH_2Cl_2	rt	60	73	90	80	80	S55
46	VO-alkyl phosphate/SiO ₂	31/62/1	CH ₃ CN	rt	60	50	99	31	31	S56
47	Nb(salen)	500/3500/1	CH_2Cl_2	313	120	16	83	559	280	S57
48 ^{<i>l</i>}	Ta-MCM-41	1000/2000/1	[bmim][NTf ₂]	313	15	22	92	432	1728	S58
49	Sc(OTf) ₃	5/6/1	CH ₂ Cl ₂ /EtOH	rt	360	84	97	5	<1	S59
50	$C_5H_8N_2H[CrO_3F]$	100/200/1	_	rt	30	75	_	75	150	S60
51	CH ₃ ReO ₃	100/110/1	EtOH	rt	60	92	97	101	101	S61

52^{d}	Re(PPh ₃) ₂ OCl ₃ /UHP	58/55/1	CH ₃ CN	rt	1080	92	-	53	3	S62
53	CH ₃ ReO ₃	100/100/1	CDCl ₃	293	1440	83	97	85	4	S63
54	HAuCl ₄ ·4H ₂ O	10000/20000/1	CH ₃ OH	298	720	94	99	9400	783	S64
55 ^m	Cu(salan)/TEMPO	100/200/1	CH ₃ CN	293	270	99	99	99	22	S65
56 ^{<i>d</i>,<i>n</i>}	Mn(N-OPh-sal)(acac)(EtOH)/imidazole/UHP	10/20/1	CH ₂ Cl ₂ /CH ₃ OH	rt	1	60	72	12	2700	S66
57 ^{d,e}	[Mn(phox) ₂ (CH ₃ OH) ₂]ClO ₄ /imidazole/UHP	10/20/1	CH ₂ Cl ₂ /CH ₃ OH	rt	5	57	74	11	420	S67
59 ^{<i>p</i>}	$[(tmtacn)_2 Mn^{IV}_2(\mu-O)_3](PF_6)_2$	400/2000/1	acetone	298	_	19	84	372	-	S68
60^p	Mn(OAc) ₃ ·2H ₂ O/tmtacn	500/4000/1	acetone	273	120	34	59	1363	682	S69
61	Mn(salen)	33/267/1	АсОН	rt	25	14	86	38	90	S70
62^q	Mn(Phth)/imidazole	43/238/1	EtOH	rt	5	70	_	30	361	S71
63 ^{<i>r</i>}	[(TBP ₈ Cz)Fe ^{III}]/dmap	333/367/1	THF	296	1	98	_	326	19580	S72
$64^{d,s}$	[Fe(L)(acac)(EtOH)]/UHP	20/40/1	CH ₂ Cl ₂ /CH ₃ OH	rt	15	49	93	20	78	S73
65 ^{<i>t</i>}	$(F_{20}TPP)Fe$	3333/3333/1	EtOH	rt	4	96	_	3200	47995	S74
66^{u}	$[Ru(L5pyr)(CH_3CN)][PF_6]_2$	600/15/1	acetone	rt	540	90	_	14	2	S75
67^{ν}	$Ru-L_2(Me)_2$	100/250/1	CH ₃ OH	rt	5	41	93	102	1220	S76
	$Ru-L_2Me-MCM-41$	143/357/1	CH ₃ OH	rt	270	43	90	154	34	S76
68^w	[Ru(dmp) ₂ (Py@LUS)Cl]Cl	600/15/1	acetone	rt	200	89	90	13	10	S77
69	NH ₄ Ho(SO ₄) ₂ ·H ₂ O	39/118/1	ClCH ₂ CH ₂ Cl	343	180	20	90	24	8	S78
70^{x}	$[Pt(dppmO)_2][BF_4]_2$	50/55/1	ClCH ₂ CH ₂ Cl	298	_	17	99	10	-	S79
71	ZrCl ₄	0.7/3.5/1	CH ₃ OH	rt	1	19	99	<1	41	S80
72	sodium dodecyl sulfate/HCl	20/160/1	_	rt	5	12	99	18	216	S81
73	Tf_2O	2/4/1	EtOH	rt	5	48	_	2	4	S82
74	Carbon-based solid acid	2/2/1	ClCH ₂ CH ₂ Cl	reflux	10	94	_	2	12	S83
75	-	1/1/*	-	343	60	97	_	-	-	S84
76	flavin	200/200/1	CH ₃ OH	rt	360	98	99	198	33	S85
77	β-cyclodextrin	5/20/1	water	318	240	23	93	5	1	S86
78	L-proline	10/25/1	CH ₃ CN	rt	90	41	95	10	7	S87

^{*a*} Yield (%) = (**2a** (mol) + **3a** (mol) × 2)/H₂O₂ used (mol) × 100. TON = (**2a** (mol) + **3a** (mol) × 2)/catalyst used (mol). ^{*b*} CP = cetylpyridinium. ^{*c*} FAP = fluoroapatite. ^{*d*} UHP = urea hydrogen peroxide adduct. ^{*e*} Hphox = 2-(2'-hydroxyphenyl)oxazoline. ^{*f*} [emim][BF₄] = 1-ethyl-3-methylimidazolium tetrafluoroborate. ^{*g*} H₂L = 3-[(2-Hydroxyphenylimino)methyl]biphenyl-2,2'-diol. ^{*h*} Hacac = acetylacetone. ^{*i*} H₂(sal-oaba) = *o*-aminobenzyl alcohol. ^{*j*} Hsal-ambmz = Schiff base obtained by the condensation of salicylaldehyde and 2-aminomethylbenzimidazole. ^{*k*} tpip = tetraphenylimidodiphosphinate. ^{*l*} [bmim][NTf₂] = 1-butyl-3-methylimidazolium bis(trifluoromethanesulfonyl)amide. ^{*m*} TEMPO = 2,2,6,6-tetramethylpiperidine 1-oxyl. ^{*n*} N-HOPh-Hsal = *N*-hydroxyphenyl-salicyldienamine. ^o TPP = *meso*-tetraphenyl porphyrin. The values in parentheses were reported in the literature. ^p tmtacn = 1,4,7-trimethyl-1,4,7-triazacyclononane. ^q Phth = phtalocyanine. ^r TBP₈Cz = β -octakis-4-tert-butylphenylcorrolazinato, dmap = *N*,*N*-(dimethylamino)pyridine. ^s L = salicylidene benzoyl hydrazine. ^t F₂₀TPP = tetrakis-(pentafluorophenyl)porphyrin. ^u L5pyr = 2,6-bis-(6-ethyl-2,2'-bipyridyl)-pyridine. ^v L₂Me = (1*S*,2*S*)-*N*,*N*'-bis-pyridin-2-ylmethyl-cyclohexane-1,2-diamine. ^w dmp = 2,9-dimethyl-1,10-phenantroline, LUS = Laval University Silica (2D hexagonal porous mesostructured silica). ^x dppmO = Ph₂PCH₂P(O)Ph₂.

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					O II	O O	
	S	catalyst				S_	
		CH ₃ CN, 293 K	, 30 min				
	1a			28	a	3a	
entry	catalyst		yield (%)	selectivity (%)		$R_0 ({ m mM}{ m min}^{-1})$	
				2a	3 a		
1	Ι		90	95	5	25.0	
2	without		<1	_	_	-	
3^b	H_2SeO_4		1	99	1	< 0.1	
4^c	SeO_2		12	93	7	0.4	
5	H_2WO_4		1	44	56	<0.1	
6	$H_2SeO_4 + H_2$	WO_4	4	92	8	0.2	
7	$(TBA)_2[\{WC$	$O(O_2)_2_2(\mu - O)$	45	87	13	3.1	
8	$(TBA)_2[SO_4]$	$WO(O_2)_2\}_2]$	73	92	8	16.0	
9^d	(THA) ₃ [AsO	$_{4}\{WO(O_{2})_{2}\}_{4}]$	83	92	8	15.8	
10^{d}	$(THA)_3[PO_4]$	$WO(O_2)_2\}_4]$	61	92	8	7.7	
11	(TBA) ₂ [HAs	$O_4 \{WO(O_2)_2\}_2$]	61	87	13	4.1	
12	(TBA) ₂ [HPO	$_{4}\{WO(O_{2})_{2}\}_{2}]$	52	89	11	3.7	
13	(TBA) ₂ [Ph ₂ S	$iO_2 \{WO(O_2)_2\}_2]$	11	86	14	0.5	

Table S2 Effect of catalysts on oxidation of **1a** with $H_2O_2^a$

^{*a*} Reaction conditions: Catalyst (W: 0.2 mol% relative to **1a** and H₂O₂), **1a** (1 mmol), 30% aqueous H₂O₂ (1 mmol), CH₃CN (6 mL), 293 K, 30 min. Yield was determined by GC. R_0 values were determined from the reaction profiles at low conversions ($\leq 20\%$) of both **1a** and H₂O₂. ^{*b*} H₂SeO₄ (0.1 mol%). ^{*c*} SeO₂ (0.1 mol%). ^{*d*} THA = [(*n*-C₆H₁₃)₄N]⁺.