## **Supporting Information**

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## Unravelling phenomenon of internal rotation in B<sub>13</sub><sup>+</sup> through chemical bonding analysis

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**Figure 1-SI.** Chemical bonding pattern revealed for 1 and 2 using Adaptive Natural Density Partitioning method. The delocalized  $\sigma$ -bonds are enclosed in green rectangles, while the delocalized  $\pi$ -bonds are enclosed in

<sup>20</sup> The AdNDP analysis revealed ten 2c-2e B-B  $\sigma$ -bonds on the periphery of **1** with occupation number (ON) of 1.9 |e| (See Figure 2). There is also one 3c-2e  $\sigma$ -bond with ON of 1.9 |e|, which is delocalized over the central boron triangle. The AdNDP search also recovered five 3c-2e  $\sigma$ -bonds with ON ranging from 1.6 |e| to 1.8 |e|, which are responsible for the bonding between the central triangular unit and the peripheral B<sub>10</sub> ring. So, there are two concentric  $\sigma$ -systems, which both satisfy the 4n+2 Hückel rule separately. Therefore, the global <sup>25</sup> minimum is doubly concentric  $\sigma$ -aromatic. Concurrently, there are six  $\pi$ -electrons satisfying the Hückel rule, which form three delocalized 5c-2e  $\pi$ -bonds. Thus, B<sub>13</sub><sup>+</sup> is also  $\pi$ -aromatic. Similar results are found for the transition state **2**, which are presented side by side with those for **1** in Figure 1-SI. So, both the global minimum **1** and the transition state **2** are doubly  $\sigma$ - and  $\pi$ -aromatic.

The positions of the boron atoms in **1** (Figure 1-SI) correspond to the  $1_4$  global minimum presented in <sup>30</sup> Figure 2-SI, whereas positions of the boron atoms in **2** (Figure 1-SI) correspond to the  $2_{3-4}$  transition state.

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**Figure 2-SI.** The schematic representation of the 3c-2e  $\sigma$ -bonds migration during the internal rotation of B<sub>13</sub><sup>+</sup>.

Let's envision the fluxionality of  $B_{13}^+$  as a clockwise rotation of the outer  $B_{10}$  ring with respect to inner  $B_3$ triangle, whose atoms positions are held fixed (Figure 2-SI). The internal rotation can be then presented as the following process:  $\Rightarrow \mathbf{1}_1 \Leftrightarrow \mathbf{2}_{12} \Leftrightarrow \mathbf{1}_2 \Leftrightarrow \mathbf{2}_{2.3} \Leftrightarrow \mathbf{1}_3 \Leftrightarrow \dots \Leftrightarrow \mathbf{1}_{29} \Leftrightarrow \mathbf{2}_{29.30} \Leftrightarrow \mathbf{1}_{30} \Leftrightarrow \mathbf{2}_{30.1} \Leftrightarrow \mathbf{1}_1 \Leftrightarrow$ , where  $\mathbf{1}_i$ represent the global minima (i = 1-30), which differ in relative arrangement of the outer ring with respect to the fixed inner ring. Each  $\mathbf{2}_{i,j}$  species stands for the transition state connecting global minima  $\mathbf{1}_i$  and  $\mathbf{1}_j$  (i, j = 1-30). In global minimum  $\mathbf{1}_1$  the B7-B8 edge of the inner  $B_3$  triangle is coordinated to the B12-B13 peripheral bond, whereas the B7-B8 edge of the inner triangle is coordinated to the B13-B11 peripheral bond in  $\mathbf{1}_4$ . On the way from  $\mathbf{1}_1$  to  $\mathbf{1}_4$  the outer  $B_{10}$  ring is slowly and gradually rotating clockwise by one peripheral bond through the transitional species  $\Rightarrow \mathbf{2}_{1.2} \Leftrightarrow \mathbf{1}_2 \Leftrightarrow \mathbf{2}_{2.3} \Leftrightarrow \mathbf{1}_3 \Leftrightarrow \mathbf{2}_{3.4} \Leftrightarrow$  with respect to the inner triangle, whose atoms positions are held fixed. If we consider the outer ten-atomic ring as a concentric circle, then the rotation by one peripheral bond of the ten-atomic ring is the same as rotation by  $360^\circ/10 = 36$  degrees. In other words, the outer  $B_{10}$  ring makes a  $36^\circ$ -turn going from  $\mathbf{1}_1$  to  $\mathbf{1}_4$ . To make a full  $360^\circ$ -turn of the outer  $B_{10}$  ring with respect to the fixed  $B_3$ triangle, one needs 30 different global minima ( $\mathbf{1}_i, i = 1$ -30) and 30 different transition states ( $\mathbf{2}_{ij}, i, j = 1$ -30). The atoms of the global minima and the transition states throughout the rotation were numerated on the basis of careful exploration of potential energy surface around the transition state.