Electronic Supplementary Information for

Chiral Ionic Brønsted Acid-Achiral Brønsted Base Synergistic Catalysis for Asymmetric Sulfa-Michael Addition to Nitroolefins

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General Information:

Infrared spectra were recorded on a JASCO FT/IR-300E and a Shimadzu IRAffinity-1 spectrometers. ¹H NMR spectra were recorded on a JEOL JNM-ECS400 (400 MHz). Chemical shifts are reported in ppm from the solvent resonance (CD₃OD; 3.31 ppm, and D₂O; 4.79 ppm) and the tetramethylsilane (0.0 ppm) resonance (CDCl₃ and acetone- d_6) as the internal standard. Data are reported as follows: chemical shift, integration, multiplicity (s = singlet, d = doublet, t = triplet, q = quartet, quin = quintet, sept = septet, m = multiplet, br = broad), and coupling constants (Hz). ¹³C NMR spectra were recorded on a JEOL JNM-ECS400 (101 MHz) spectrometer with complete proton decoupling. Chemical shifts are reported in ppm from the solvent resonance as the internal standard (CDCl₃; 77.16 ppm, CD₃OD; 49.00 ppm, and acetone-d₆; 29.84 ppm). ³¹P NMR spectra were recorded on a JEOL JNM-ECS400 (162 MHz) spectrometer with complete proton decoupling. Chemical shifts are reported in ppm from H₃PO₄ (0.0 ppm) resonance as the external standard. ¹⁹F NMR spectra were recorded on a JEOL JNM-ECS400 (376 MHz) spectrometer with complete proton decoupling. Chemical shifts are reported in ppm from CF₃C₆H₅ (-64.0 ppm) resonance as the external standard. Optical rotations were measured on a HORIBA SEPA-500 polarimeter. The high resolution mass spectra were conducted on Thermo Fisher Scientific Exactive (ESI). Analytical thin layer chromatography (TLC) was performed on Merck precoated TLC plates (silica gel 60 GF254, 0.25 mm). Flash column chromatography was performed on silica gel 60 (spherical, 40-50 µm; Kanto Chemical Co., Inc.). Enantiomeric excesses were determined by HPLC analysis using chiral columns (\$\$\phi\$4.6 mm x\$ 250 mm, DAICEL CHIRALPAK AD-H (ADH), CHIRALCEL OJ-H (OJH), CHIRALCEL OD-3 (OD3), or CHIRALPAK AS-H (ASH) with hexane (H), 2-propanol (IPA), and ethanol (EtOH) as eluent.

Toluene, tetrahydrofuran (THF), and dichloromethane were supplied from Kanto Chemical Co., Inc. as "Dehydrated" and further purified by passing through neutral alumina under nitrogen atmosphere. Chiral arylaminophosphonium barfate *hetero*-1·HBArF and *homo*-1a·HBArF,¹ and nitroolefins 2^2 were prepared by following the literature procedure. 3,4-Dimethoxythiophenol was supplied by Aldrich and distilled prior to use. Other simple chemicals were purchased and used as such.

¹ D. Uraguchi, D. Nakashima and T. Ooi, J. Am. Chem. Soc., 2009, 131, 7242.

² (a) R. G. Andrew and R. A. Raphael, *Tetrahedron*, 1987, **43**, 4803; (b) L. Palais and A. Alexakis, *Chem. Eur. J.*, 2009, **15**, 10473.

Experimental Section:

Preparation of *homo*-1b·HBArF:



Procedure for Preparation of Chiral Arylaminophosphonium Chloride homo-1b·HCl: To a solution of PCl₅ (20.8 mg, 0.10 mmol) in toluene (1.0 mL) was added (R)-3,3'-bis(3,4,5-trifluorophenyl)-2,2'-diamino-1,1'-binaphthalene SI-1 (54.4 mg, 0.10 mmol) at room temperature. The reaction mixture was stirred for 1 h at 50 °C. Then, (R)-2,2'-diamino-1,1'-binaphthalene (BINAM) (42.6 mg, 0.15 mmol) was added and the resulting mixture was stirred overnight at 110 °C. After removal of all volatiles under reduced pressure, purification of the residue by column chromatography on silica gel (CHCl₃/MeOH = 20:1 as eluent) gave homochiral arylaminophosphonium chloride homo-1b·HCl in 72% yield (64.2 mg, 0.072 mmol) as white solid. homo-1b·HCl: ¹H NMR (400 MHz, CD₃OD/CDCl₃ = 9:1) δ 8.21 (2H, s), 8.09 (2H, d, *J* = 8.2 Hz), 7.90 (2H, d, *J* = 8.2 Hz), 7.84 (2H, d, J = 8.2 Hz), 7.59-7.49 (6H, m), 7.39 (2H, t, J = 8.2 Hz), 7.27 (2H, t, J = 8.2 Hz), 7.14 (2H, d, J = 8.2 Hz), 7.10 (2H, t, J = 8.2 Hz), 7.01 (2H, d, J = 8.2 Hz), 6.79 (2H, d, J = 8.2 Hz), NH protons were not found probably due to deuteration; ¹³C NMR (101 MHz, CD₃OD/CDCl₃ = 9:1) δ 152.0 (ddd, $J_{F,C}$ = 253.2, 10.0, 3.9 Hz), 140.9 (dt, $J_{F,C}$ = 254.7, 15.1 Hz), 136.0, 135.5 (td, $J_{F-C} = 9.0$, 5.1 Hz), 134.5 (d, $J_{P-C} = 4.8$ Hz), 134.2, 133.8, 133.0, 132.8, 132.6, 131.7, 131.4 (d, $J_{\text{F-C}}$ = 1.9 Hz), 130.0, 129.4, 129.0, 128.3₂, 128.2₆, 127.9, 127.7, 127.5, 126.8, 126.6, 124.4 (d, $J_{\text{P-C}}$ = 3.4 Hz), 116.0 (dd, $J_{F-C} = 16.3$, 6.2 Hz); ¹⁹F NMR (376 MHz, CD₃OD/CDCl₃ = 9:1) δ –137.4, –166.0; ³¹P NMR (162 MHz, CD₃OD/CDCl₃ = 9:1) δ 42.9; IR (film) 3057, 2361, 1616, 1528, 1420, 1225, 1043, 1007, 988, 818, 750 cm⁻¹; HRMS (ESI) Calcd for $C_{52}H_{30}N_4F_6P^+$ ([M–Cl]⁺) 855.2107. Found 855.2102; [α]_D²⁰–314.2 (c = 0.34, MeOH).



Procedure for the Anion Exchange to Arylaminophosphonium Barfate homo-1b·HBArF: Arylaminophosphonium chloride homo-1b·HCl (64.2 mg, 0.072 mmol) and Na[B(3,5-(CF₃)₂C₆H₃)₄] (NaBArF) (67.0 mg, 0.076 mmol) were dissolved into THF (0.72 mL). The mixture was stirred for 10 min at room temperature and diluted with water. The aqueous phase was extracted with diethyl ether three times and the combined organic extracts were dried over Na₂SO₄. After concentration, purification of the residue was performed by column chromatography on silica gel (CHCl₃/MeOH = 20/1 as eluent) to afford homochiral arylaminophosphonium barfate homo-1b HBArF in 99% yield (123.9 mg, 0.072 mmol) as white solid. *homo*-1b·HBArF: ¹H NMR (400 MHz, acetone-d₆) δ 8.34 (2H, s), 8.22 (2H, d, J = 8.2 Hz), 8.03 (2H, d, J = 8.2 Hz), 7.98 (2H, d, J = 8.2 Hz), 7.88 (8H, brs), 7.73 (4H, brs), 7.70-7.55 (6H, m), 7.48 (2H, t, J = 8.2 Hz), 7.47 (2H, d, J = 8.2 Hz), 7.39 (2H, t, J = 8.2 Hz), 7.22 (2H, t, J = 8.2 Hz), 7.13 (2H, d, J = 8.2 Hz), 6.91 (2H, d, J = 8.2 Hz), NH protons were not found probably due to broadening; ¹³C NMR (101 MHz, acetone-d₆) δ 162.6 (q, J_{B-C} = 50.3 Hz), 151.6 (ddd, $J_{F-C} = 252.6, 9.7, 3.9 \text{ Hz}$), 140.4 (dt, $J_{F-C} = 254.5, 15.5 \text{ Hz}$), 135.6, 135.2 (q, $J_{F-C} = 4.8 \text{ Hz}$), 134.2 (d, $J_{P-C} = 4.8 \text{ Hz}$), 134.2 (d, J_{P-C} = 4.8 \text{ Hz}), 134.2 (d, J_{P-C} = 4 = 4.8 Hz), 133.9, 133.5, 132.7, 132.5, 131.3, 130.8 (d, J_{P-C} = 1.9 Hz), 130.1 (qq, J_{F-C} = 31.9, 2.9 Hz), 129.9, 129.4, 129.1, 128.3, 128.2, 127.8 (d, $J_{P-C} = 4.8$ Hz), 127.5, 126.6, 126.3 (d, $J_{P-C} = 1.9$ Hz), 125.4 (q, $J_{F-C} = 275.8$ Hz), 124.6 (d, $J_{P-C} = 2.9$ Hz), 118.5 (t, $J_{F-C} = 3.9$ Hz), 116.0 (dd, $J_{F-C} = 16.5$, 6.8 Hz), two carbons were not found probably due

to overlapping; ¹⁹F NMR (376 MHz, acetone-d₆) δ –63.0, –135.4, –164.0; ³¹P NMR (162 MHz, acetone-d₆) δ 44.0; IR (film) 3379, 1701, 1616, 1531, 1354, 1277, 1125, 1049, 887, 754; HRMS (ESI) Calcd for C₅₂H₃₀N₄F₆P⁺ ([M-BArF]⁺) 855.2107. Found 855.2099; $[\alpha]_D^{20}$ -162.0 (*c* = 0.12, MeOH).

Representative Procedures for Chiral Arylaminophosphonium Barfate-Catalyzed Asymmetric Sulfa-Michael Addition to Nitroolefin:



Method for β -Aryl Substituted Nitroolefins: To a dried test tube were weighted nitroolefin 2a (14.9 mg, 0.10 mmol) and homo-1b HBArF (1.72 mg, 0.0010 mmol) under Ar atmosphere. These solid materials were dissolved into toluene (5.0 mL) at room temperature, to which a 0.01 M toluene solution of 2,6-lutidine (50.0 µL, 0.00050 mmol) was added. Then, 3,4-dimethoxythiolphenol (3c) (15.9 μ L, 0.11 mmol) was introduced dropwise slowly at -40 °C and the stirring was continued for 5 h. After the completion of the reaction was confirmed by TLC analysis, the reaction mixture was directly subjected to the purification by column chromatography on silica gel (H/ethyl acetate (EA) = 20:1-3:1 as eluent) to afford β -thio nitroalkane **6a** in 99% yield (31.6 mg, 0.099 mmol) as white solid. The enantiomeric ratio of the product was determined to be 97.8:2.2 by HPLC analysis. 6a: ¹H NMR (400 MHz, CDCl₃) *δ*7.35-7.28 (3H, m), 7.20-7.16 (2H, m), 7.00 (1H, dd, *J* = 8.4, 2.1 Hz), 6.80 (1H, d, *J* = 8.4 Hz), 6.71 (1H, d, J = 2.1 Hz), 4.87-4.72 (3H, m), 3.88 (3H, s), 3.75 (3H, s); ¹³C NMR (101 MHz, CDCl₃) δ 150.3, 149.0, 136.7, 129.0, 128.6, 128.5, 127.8, 121.7, 118.1, 111.5, 78.3, 56.01, 55.95, 50.4; IR (film) 2958, 2838, 1583, 1554, 1504, 1454, 1439, 1375, 1254, 1231, 1137, 1023 cm⁻¹; HRMS (ESI) Calcd for C₁₆H₁₇NNaO₄S⁺ ([M+Na]⁺) 342.0770. Found 342.0771; $[\alpha]_D^{20}$ +73.7 (c = 0.31, CHCl₃) for 95.6% ee; HPLC ADH, H/IPA = 10:1, flow rate = 1.0 mL/min, $\lambda = 210$ nm, 13.0 min (S), 14.7 min (R).

> **6b:** ¹H NMR (400 MHz, CDCl₃) *δ* 7.32-7.26 (1H, m), 7.12-6.98 (4H, m), 6.80 (1H, d, *J* = 8.2 Hz), 6.74 (1H, d, *J* = 2.3 Hz), 5.04 (1H, dd, *J* = 8.7, 7.3 Hz), 4.88 (1H, dd, *J* = 13.3, 8.7 Hz), 4.81 (1H, dd, J = 13.3, 7.3 Hz), 3.89 (3H, s), 3.76 (3H, s); ¹³C NMR (101 MHz, CDCl₃) δ 160.4 (d, $J_{F-C} =$ 252.6 Hz), 150.4, 149.1, 130.2 (d, $J_{F-C} = 8.7$ Hz), 128.9, 128.5 (d, $J_{F-C} = 2.9$ Hz), 124.4 (d, J_{F-C} = 2.9 Hz), 124.4 (d, J_{F-C} = 2. 2.9 Hz), 124.2 (d, J_{F-C} = 13.5 Hz), 121.6, 118.2, 116.2 (d, J_{F-C} = 21.2 Hz), 111.5, 77.2, 56.0₄,

55.9₈, 44.2; IR (film) 2960, 2840, 1584, 1555, 1504, 1462, 1440, 1375, 1254, 1232, 1178, 1137, 1024, 761 cm⁻¹; HRMS (ESI) Calcd for $C_{16}H_{16}FNNaO_4S^+$ ([M+Na]⁺) 360.0676. Found 360.0674; $[\alpha]_D^{20}$ +59.1 (c = 0.39, CHCl₃) for 96.7% ee; HPLC ADH, H/IPA = 10:1, flow rate = 1.0 mL/min, λ = 210 nm, 12.9 min (major), 14.3 min (minor).



6c: ¹H NMR (400 MHz, CDCl₃) δ 7.20 (1H, dd, J = 7.8, 2.3 Hz), 7.18 (1H, t, J = 7.8 Hz), 7.09 (1H, td, J = 7.8, 2.3 Hz), 7.00 (1H, dd, J = 8.7, 2.3 Hz), 6.84 (1H, d, J = 7.8 Hz), 6.80 (1H, d, J = 8.7 Hz), 6.61 (1H, d, J = 2.3 Hz), 4.98 (1H, dd, J = 8.7, 7.6 Hz), 4.86 (1H, dd, J = 13.2, 8.7 Hz), 4.78 (1H, dd, J = 13.2, 7.6 Hz), 3.88 (3H, s), 3.71 (3H, s), 2.45 (3H, s); ¹³C NMR (101 MHz, CDCl₃) *δ*150.4, 148.9, 136.7, 134.5, 131.2, 129.0, 128.3, 126.3, 126.0, 121.4, 118.5, 111.4, 77.7, 56.0, 55.9, 46.0, 19.5; IR (film) 2953, 1551, 1503, 1462, 1439, 1375, 1252, 1231, 1179, 1136, 1022, 856, 806, 762

cm⁻¹; HRMS (ESI) Calcd for $C_{17}H_{19}NNaO_4S$ ([M+Na]⁺) 356.0927. Found 356.0922; $[\alpha]_D^{-21}$ -4.3 (*c* = 0.33, CHCl₃) for 91.1% ee; HPLC ADH, H/IPA = 10:1, flow rate = 1.0 mL/min, $\lambda = 210$ nm, 9.8 min (major), 10.8 min (minor).



6d: ¹H NMR (400 MHz, CDCl₃) δ 7.43 (1H, ddd, J = 8.2, 1.8, 1.4 Hz), 7.33 (1H, dd, J = 1.8, 1.4 Hz), 7.19 (1H, t, *J* = 8.2 Hz), 7.09 (1H, dt, *J* = 8.2, 1.4 Hz), 6.98 (1H, dd, *J* = 8.2, 1.8 Hz), 6.82 (1H, d, J = 8.2 Hz), 6.75 (1H, d, J = 1.8 Hz), 4.83-4.68 (3H, m), 3.89 (3H, s), 3.79 (3H, s); ¹³C NMR (101 MHz, CDCl₃) & 150.6, 149.2, 139.0, 131.7, 131.0, 130.5, 128.9, 126.4, 122.9, 121.1, 118.2, 111.6, 77.9, 56.09, 56.06, 49.9; IR (film) 2957, 2837, 1583, 1555, 1504, 1462, 1438, 1374, 1254, 1231, 1178, 1137, 1023 cm⁻¹; HRMS (ESI) Calcd for $C_{16}H_{16}BrNNaO_4S$ ([M+Na]⁺)

419.9876. Found 419.9874; $[\alpha]_D^{20}$ +48.1 (*c* = 0.50, CHCl₃) for 89.6% ee; HPLC ADH, H/IPA = 10:1, flow rate = 1.0 mL/min, $\lambda = 210$ nm, 14.0 min (major), 16.3 min (minor).



6e: ¹H NMR (400 MHz, CDCl₃) δ 7.23 (1H, t, J = 8.2 Hz), 7.02 (1H, dd, J = 8.2, 2.3 Hz), 6.83 (1H, dd, J = 8.2, 2.3 Hz), 6.81 (1H, d, J = 8.2 Hz), 6.77 (1H, d, J = 2.3 Hz), 6.76 (1H, dd, J = 8.2, 2.3 Hz), 6.73 (1H, t, J = 2.3 Hz), 4.85-4.69 (3H, m), 3.89 (3H, s), 3.78 (6H, s); ¹³C NMR (101 MHz, CDCl₃) δ 160.0, 150.3, 149.1, 138.2, 130.0, 128.6, 121.9, 120.0, 118.0, 114.0, 113.6, 111.5, 78.3, 56.1, 56.0, 55.4, 50.5; IR (film) 2957, 2836, 1584, 1552, 1504,

1457, 1438, 1375, 1254, 1231, 1178, 1137, 1023 cm⁻¹; HRMS (ESI) Calcd for $C_{17}H_{19}NNaO_5S$ ([M+Na]⁺) 372.0876. Found 372.0860; $[\alpha]_D^{20}$ +62.4 (c = 0.37, CHCl₃) for 93.1% ee; HPLC ADH, H/IPA = 10:1, flow rate = 1.0 mL/min, λ = 210 nm, 16.2 min (major), 18.2 min (minor).



6f: ¹H NMR (400 MHz, CDCl₃) δ 7.17 (2H, dd, J = 8.7, 5.2 Hz), 7.01 (2H, t, J = 8.7 Hz), 6.98 (1H, dd, J = 8.7, 2.3 Hz), 6.80 (1H, d, J = 8.7 Hz), 6.75 (1H, d, J = 2.3 Hz), 4.83-4.68 (3H, m), 3.88 (3H, s), 3.79 (3H, s); ¹³C NMR (101 MHz, CDCl₃) δ 162.6 (d, J_{F-C} = 251.6 Hz), 150.4, 149.1, 132.4 (d, J_{F-C} = 2.9 Hz), 129.5 (d, J_{F-C} = 8.7 Hz), 128.6, 121.5, 118.0, 115.9 (d, J_{F-C} = 22.3 Hz), 111.5, 78.3, 56.0₁, 55.9₉, 49.7; ¹⁹F NMR (376 MHz, CDCl₃) δ –114.4; IR (film) 2936, 1503, 1439, 1375, 1254, 1229, 1136, 1022 cm⁻¹; HRMS (ESI) Calcd for C₁₆H₁₆FNNaO₄S

2839, 1584, 1551, 1503, 1439, 1375, 1254, 1229, 1136, 1022 cm⁻¹; HRMS (ESI) Calcd for $C_{16}H_{16}FNNaO_4S$ ([M+Na]⁺) 360.0676. Found 360.0674; $[\alpha]_D^{20}$ +72.7 (c = 0.26, CHCl₃) for 93.8% ee; HPLC ADH, H/IPA = 10:1, flow rate = 1.0 mL/min, $\lambda = 210$ nm, 13.7 min (major), 15.1 min (minor).



6g: ¹H NMR (400 MHz, CDCl₃) δ 7.45 (2H, d, J = 8.5 Hz), 7.05 (2H, d, J = 8.5 Hz), 6.98 (1H, d, J = 8.2, 2.3 Hz), 6.81 (1H, d, J = 8.2 Hz), 6.71 (1H, d, J = 2.3 Hz), 4.82-4.68 (3H, m), 3.89 (3H, s), 3.78 (3H, s); ¹³C NMR (101 MHz, CDCl₃) δ 150.5, 149.2, 135.8, 132.1, 129.5, 128.8, 122.6, 121.2, 118.1, 111.6, 78.0, 56.1, 56.0, 49.9; IR (film) 2932, 2839, 1583, 1552, 1503, 1462, 1439, 1374, 1254, 1231, 1178, 1137, 1023, 731 cm⁻¹; HRMS (ESI) Calcd for C₁₆H₁₆BrKNO₄S ([M+K]⁺) 435.9615. Found 435.9612; [α]_D²⁰+53.5 (c = 0.41, CHCl₃) for

90.9% ee; HPLC ADH, H/EtOH = 10:1, flow rate = 1.0 mL/min, λ = 210 nm, 24.3 min (minor), 26.0 min (major).



6h: ¹H NMR (400 MHz, CDCl₃) δ 7.13 (2H, d, J = 8.2 Hz), 7.08 (2H, d, J = 8.2 Hz), 7.02 (1H, ² dd, J = 8.2, 2.3 Hz), 6.81 (1H, d, J = 8.2 Hz), 6.74 (1H, d, J = 2.3 Hz), 4.85-4.68 (3H, m), 3.89 (3H, s), 3.76 (3H, s), 2.33 (3H, s); ¹³C NMR (101 MHz, CDCl₃) δ 150.2, 149.1, 138.5, 133.5, 129.7, 128.5, 127.7, 122.1, 118.0, 111.5, 78.4, 56.0, 55.9, 50.3, 21.3; IR (film) 2932, 2835, 1583, 1553, 1504, 1463, 1439, 1375, 1254, 1231, 1178, 1137, 1024 cm⁻¹; HRMS (ESI) Calcd for C₁₇H₁₉KNO₆S ([M+K]⁺) 372.0666. Found 372.0665; [α]_D²⁰+65.2 (c = 0.35, CHCl₃)

for 92.0% ee; HPLC ADH, H/IPA = 10:1, flow rate = 1.0 mL/min, λ = 210 nm, 11.7 min (major), 13.0 min (minor).



6i: ¹H NMR (400 MHz, CDCl₃) δ 7.12 (2H, d, J = 8.7 Hz), 7.00 (1H, dd, J = 8.4, 1.4 Hz), 6.84 (2H, d, J = 8.7 Hz), 6.80 (1H, d, J = 8.4 Hz), 6.76 (1H, d, J = 1.4 Hz), 4.81-4.67 (3H, m), 3.88 (3H, s), 3.78₀ (3H, s), 3.77₆ (3H, s); ¹³C NMR (101 MHz, CDCl₃) δ 159.7, 150.2, 149.1, 129.0, 128.5, 128.4, 122.1, 118.0, 114.3, 111.5, 78.5, 56.0₂, 55.9₈, 55.4, 50.0; IR (film) 2957, 2911, 1584, 1549, 1503, 1439, 1250, 1231, 1177, 1136, 1024, 808 cm⁻¹; HRMS

(ESI) Calcd for $C_{17}H_{19}NNaO_5S$ ([M+Na]⁺) 372.0876. Found 372.0859; $[\alpha]_D^{-21}$ +60.5 (c = 0.36, CHCl₃) for 89.6% ee; HPLC ADH, H/IPA = 10:1, flow rate = 1.0 mL/min, $\lambda = 210$ nm, 19.6 min (major), 21.1 min (minor).



6j: ¹H NMR (400 MHz, CDCl₃) δ 8.24 (1H, d, J = 8.2 Hz), 7.89 (1H, d, J = 8.2 Hz), 7.80 (1H, d, J = 8.2 Hz), 7.64 (1H, td, J = 8.2, 1.4 Hz), 7.55 (1H, t, J = 8.2 Hz), 7.30 (1H, t, J = 8.2 Hz), 6.97-6.90 (2H, m), 6.76 (1H, d, J = 8.2 Hz), 6.45 (1H, s), 5.58 (1H, t, J = 7.9 Hz), 4.97 (2H, d, J = 7.9 Hz), 3.86 (3H, s), 3.59 (3H, s); ¹³C NMR (101 MHz, CDCl₃) δ 150.4, 148.8, 134.2, 132.0, 130.7, 129.3, 129.2, 127.0, 126.3, 124.9, 124.3, 123.0, 121.3, 118.7, 111.3, 77.8, 56.0,

55.8, 45.3, one carbon was not found probably due to overlapping; IR (film) 2959, 2839, 1551, 1503, 1439, 1373, 1252, 1231, 1179, 1136, 1022, 775, 762 cm⁻¹; HRMS (ESI) Calcd for $C_{20}H_{19}NNaO_4S$ ([M+Na]⁺) 392.0927. Found 392.0924; $[\alpha]_D^{20}$ -137.8 (c = 0.48, CHCl₃) for 89.6% ee; HPLC ADH, H/IPA = 10:1, flow rate = 1.0 mL/min, $\lambda = 210$ nm, 14.0 min (major), 17.9 min (minor).



6k: ¹H NMR (400 MHz, CDCl₃) δ 7.41 (1H, t, J = 1.8 Hz), 7.18 (1H, d, J = 0.9 Hz), 7.01 (1H, dd, J = 8.2, 2.3 Hz), 6.81₈ (1H, d, J = 8.2 Hz), 6.81₆ (1H, d, J = 2.3 Hz), 6.41 (1H, dd, J = 1.8, 0.9 Hz), 4.73 (1H, dd, J = 8.2, 7.3 Hz), 4.66 (1H, dd, J = 12.8, 7.3 Hz), 4.62 (1H, dd, J = 12.8, 8.2 Hz), 3.89 (3H, s), 3.82 (3H, s); ¹³C NMR (101 MHz, CDCl₃) δ150.4, 149.1, 143.8, 140.3, 128.8, 121.4, 121.3, 118.2, 111.5, 109.6, 78.1, 56.1, 42.1, one carbon was not found probably due to overlapping; IR (film) 2959, 2839, 1583, 1555, 1504, 1463, 1439, 1374, 1254, 1231, 1178, 1137, 1023 cm⁻¹; HRMS

(ESI) Calcd for $C_{14}H_{15}NNaO_5S$ ([M+Na]⁺) 332.0563. Found 332.0563; $[\alpha]_D^{20}$ +38.7 (c = 0.34, CHCl₃) for 91.8% ee; HPLC ADH, H/IPA = 10:1, flow rate = 1.0 mL/min, λ = 210 nm, 15.5 min (major), 18.8 min (minor).



Method for β -Alkyl Substituted Nitroolefins: To a solution of homo-1b HBArF (3.44 mg, 0.0020 mmol) in toluene (3.0 mL) were introduced nitroolefin 21 (14.3 mg, 0.10 mmol) and a 1 M toluene solution of 2,6-lutidine (10.0 µL, 0.010 mmol) at room temperature under Ar atmosphere. 3,4-Dimethoxythiolphenol (3c) (15.9 µL, 0.11 mmol) was then added dropwise slowly at -40 °C and the stirring was continued for 24 h. After the completion of the reaction, the reaction mixture was directly subjected to the purification by column chromatography on silica gel (H/EA = 20:1-4:1 as eluent) to afford β -thio nitroalkanes **61** in 99% yield (31.0 mg, 0.099 mmol) as colorless oil. The enantiomeric ratio of the product was determined to be 97.0:3.0 by HPLC analysis. **61**: ¹H NMR (400 MHz, CDCl₃) δ 7.07 (1H, dd, J = 8.4, 2.3 Hz), 7.00 (1H, d, J = 2.3 Hz), 6.84 (1H, d, J = 8.4 Hz), 4.43 (1H, dd, J = 12.8, 7.8 Hz), 4.38 (1H, dd, J = 12.8, 7.8 Hz), 3.89 (3H, s), 3.88 (s, 3H), 3.52 (1H, qd, J = 7.8, 4.6 Hz), 1.73-1.43 (4H, m), 1.39-1.23 (4H, m), 0.91 (3H, t, J = 7.1 Hz); ¹³C NMR (101 MHz, CDCl₃) δ 149.9, 149.1, 128.2, 121.6, 117.9, 111.5, 78.9, 55.9₅, 55.8₈, 46.9, 31.5, 31.3, 26.2, 22.4, 14.0; IR (film) 2932, 2857, 1551, 1504, 1464, 1439, 1252, 1231, 1179, 1138, 1024, 764 cm⁻¹; HRMS (ESI) Calcd for $C_{15}H_{23}NNaO_4S$ ([M+Na]⁺) 336.1240. Found 336.1238; $[\alpha]_D^{20}$ +12.1 (c = 0.33, CHCl₃) for 93.9% ee; HPLC ADH, H/IPA = 10:1, flow rate = 0.5 mL/min, λ = 210 nm, 13.6 min (major), 15.7 min (minor).

6m: The reaction was performed at 0 °C. ¹H NMR (400 MHz, CDCl₃) δ 7.07 (1H, dd, J = 8.2, 2.3 Hz), 6.99 (1H, d, J = 2.3 Hz), 6.82 (1H, d, J = 8.2 Hz), 4.59 (1H, dd, J = 13.1, 8.2 Hz), 4.43 (1H, dd, J = 13.1, 7.3 Hz), 3.90 (3H, s), 3.88 (3H, s), 3.55 (1H, ddd, J = 8.2, 7.3, 4.6 Hz), 2.01 (1H, ddsept-d, J = 6.9, 4.6 Hz), 1.14 (3H, d, J = 6.9 Hz), 1.06 (3H, d, J = 6.9 Hz); ¹³C NMR (101 MHz, CDCl₃) δ 149.7, 149.3, 127.2, 123.7, 117.0, 111.7, 77.6, 56.1₃, 56.0₅, 55.0, 30.1, 20.3, 18.4; IR (film) 2963, 2939, 1551, 1504, 1464, 1439, 1377, 1252, 1231, 1179, 1136, 1024, 764 cm⁻¹; HRMS (ESI) Calcd for $C_{13}H_{19}NNaO_4S$ ([M+Na]⁺) 308.0927. Found 308.0924; $[\alpha]_D^{20}$ +34.7 (c = 0.25, CHCl₃) for 90.1% ee; HPLC ADH, H/IPA = 10:1, flow rate = 1.0 mL/min, λ = 210 nm, 7.4 min (major), 9.2 min (minor).



6n: The reaction was performed at 0 °C. ¹H NMR (400 MHz, CDCl₃) δ 7.06 (1H, dd, J = 8.2, 2.3 Hz), 6.98 (1H, d, J = 2.3 Hz), 6.82 (1H, d, J = 8.2 Hz), 4.63 (1H, dd, J = 12.8, 7.4 Hz), 4.41 (1H, dd, J = 12.8, 7.4 Hz), 3.90 (3H, s), 3.88 (3H, s), 3.52 (1H, td, J = 7.4, 4.9 Hz), 1.94 (1H, d, J = 12.4 Hz), 1.85-1.56 (5H, m), 1.42 (1H, qd, J = 12.1, 3.1 Hz), 1.33-1.07 (4H, m); ¹³C NMR (101 MHz, CDCl₃) δ 149.7, 149.3, 127.2, 123.8, 117.0, 111.7, 77.3, 56.1, 56.0, 54.1, 39.8, 30.6, 29.1,

26.3, 26.2₁, 26.1₆; IR (film) 2928, 2852, 1551, 1504, 1439, 1377, 1252, 1231, 1179, 1136, 1024, 764 cm⁻¹; HRMS (ESI) Calcd for $C_{16}H_{23}NNaO_4S$ ([M+Na]⁺) 348.1240. Found 348.1240; $[\alpha]_D^{20}$ +41.0 (c = 0.32, CHCl₃) for 95.5% ee; HPLC ADH, H/IPA = 10:1, flow rate = 1.0 mL/min, λ = 210 nm, 7.8 min (major), 10.2 min (minor).



60: ¹H NMR (400 MHz, CDCl₃) δ 7.07 (1H, dd, J = 8.4, 2.1 Hz), 6.99 (1H, d, J = 2.1Hz), 6.84 (1H, d, J = 8.4 Hz), 4.44 (1H, dd, J = 12.7, 6.6 Hz), 4.38 (1H, dd, J = 12.7, 8.2 Hz), 4.08 (2H, t, J = 6.0 Hz), 3.90₂ (3H, s), 3.89₆ (3H, s), 3.57-3.49 (1H, m), 1.84-1.49 (6H, m), 1.21 (9H, s); ¹³C NMR (101 MHz, CDCl₃) δ 178.7, 150.1, 149.3, 128.3, 121.5, 117.9, 111.7, 78.9, 63.9, 56.2, 56.1, 46.8, 38.9, 31.3, 28.4, 27.3, 23.2; IR (film) 2957, 2870, 1722, 1553, 1504, 1462, 1377, 1285, 1254, 1233, 1155, 1138, 1024, 764 cm⁻¹; HRMS (ESI) Calcd for C₁₉H₂₉NNaO₆S ([M+Na]⁺) 422.1608. Found 422.1600; $[\alpha]_D^{20}$ +5.3 (c = 0.33, CHCl₃) for 91.8% ee; HPLC OJH, H/IPA = 10:1, flow rate = 1.0 mL/min, $\lambda = 210$ nm, 32.9 min (minor), 38.7 min (major).

6p: ¹H NMR (400 MHz, CDCl₃) δ 7.08 (1H, dd, J = 8.5, 2.0 Hz), 7.00 (1H, d, J = 2.0Hz), 6.83 (1H, d, J = 8.5 Hz), 4.44 (1H, dd, J = 12.8, 7.3 Hz), 4.40 (1H, dd, J = 12.8, 7.3 Hz), 3.90 (3H, s), 3.89 (3H, s), 3.65 (2H, t, J = 5.9 Hz), 3.57 (1H, dtd, J = 9.0, 7.3, 4.9 Hz), 1.96-1.83 (1H, m), 1.77-1.65 (2H, m), 1.64-1.52 (1H, m), 0.89 (9H, s), 0.05 (6H, s); ¹³C NMR (101 MHz, CDCl₃) δ 150.1, 149.2, 128.4, 121.6, 118.0, 111.6, 79.0,

62.4, 56.1, 56.0, 46.8, 29.8, 28.4, 26.0, 18.4, -5.2; IR (film) 2930, 2855, 1553, 1505, 1377, 1252, 1231, 1138, 1099, 1024, 835, 775 cm⁻¹; HRMS (ESI) Calcd for C₁₉H₃₃NNaO₅SSi ([M+Na]⁺) 438.1741. Found 438.1734; [α]_D²⁰+7.8 (*c* = 0.43, CHCl₃) for 95.2% ee; HPLC OD3, H/IPA = 10:1, flow rate = 1.0 mL/min, λ = 210 nm, 6.9 min (major), 7.8 min (minor).

Use of Chiral Iminophosphorane as a Base for the Sulfa-Michael Addition:



Although the sulfa-Michael reaction of 2a and 3c was effectively catalyzed by chiral iminophosphorane *homo-*1b, enantioselectivity of the product 6a was negligible. However, synergistic catalysis of *homo-*1b and *homo-*1b·HBArF significantly improved the enantioselectivity of 6a to a comparable level with that of entry 11 (Table 1 of the manuscript), which suggested the possible intervention of *homo-*1b in the reaction catalyzed by DBU.

Procedures for Synthesis of Taurine Derivative 8 and β-Sultam 9 from 61:



Conversion to SI-2 by Reduction of Nitro Group and Protection: Freshly cut indium metal (1.15 g, 10.0 mmol) and 3 *N* hydrochloric acid (3.3 mL, 10.0 mmol) were added to a solution of nitro sulfide **6I** (313.4 mg, 1.0 mmol) in EtOH (20.0 mL) at room temperature. The reaction mixture was stirred for 12 h and neutralized by saturated NaHCO₃ aqueous solution. The whole mixture was filtered through a pad of Celite with EA and the filtrate was evaporated for removing EtOH. The aqueous phase was extracted with EA three times and the combined organic phases were dried over Na₂SO₄. After filtration, all volatiles were removed under reduced pressure. The crude mixture was used for subsequent step without purification. To a solution of the crude amino sulfide in CH₂Cl₂ (10.0 mL) were added CbzCl (0.17 mL, 1.2 mmol) and ^{*i*}Pr₂EtN (0.20 mL, 1.2 mmol) at 0 °C. After being stirred for 3 h, water was added to the resulting mixture and the aqueous phase was extracted with CHCl₃ three times. The combined organic phases were dried over Na₂SO₄, filtered, and concentrated. The crude residue was purified by column chromatography on silica gel (H/EA = 10:1-4:1 as eluent) to give SI-2 in quantitative yield (417.6 mg, 1.0 mmol) as colorless oil. SI-2: ¹H NMR (400 MHz, CDCl₃) δ 7.38-7.27 (5H, m), 7.01 (1H, dd, *J* = 8.2, 1.5 Hz), 6.95

(1H, d, J = 1.5 Hz), 6.78 (1H, d, J = 8.2 Hz), 5.27 (1H, brt, J = 6.1 Hz), 5.11 (1H, d, J = 12.8 Hz), 5.08 (1H, d, J = 12.8 Hz), 3.86 (3H, s), 3.84 (3H, s), 3.35 (1H, dt, J = 13.7, 6.1 Hz), 3.21 (1H, dt, J = 13.7, 6.1 Hz), 3.05-2.96 (1H, m), 1.61-1.38 (4H, m), 1.36-1.18 (4H, m), 0.89 (3H, t, J = 6.7 Hz); ¹³C NMR (101 MHz, CDCl₃) δ 156.4, 149.3, 149.0, 136.6, 128.6, 128.2, 127.1, 123.7, 117.1, 111.5, 66.8, 56.0, 55.9, 50.5, 44.1, 32.1, 31.7, 26.7, 22.6, 14.1, one carbon was not found probably due to overlapping; IR (film) 3366, 2930, 2857, 1717, 1503, 1454, 1439, 1250, 1229, 1179, 1136, 1024 cm⁻¹; HRMS (ESI) Calcd for C₂₃H₃₁NNaO₄S ([M+Na]⁺) 440.1866. Found 440.1868.



Oxidation of Sulfide to Sulfone SI-3: To a solution of **SI-2** (417.6 mg, 1.0 mmol) in MeCN (10.0 mL) and H₂O (1.0 mL) was added magnesium monoperoxyphthalate hexahydrate (MMPP·6H₂O) (1.48 g, 3.0 mmol) at ambient temperature. After 3 h of stirring, the resulting mixture was cooled to 0 °C and quenched by the addition of saturated Na₂SO₃ aqueous solution. The aqueous phase was extracted with EA three times and the combined organic extracts were dried over Na₂SO₄. After concentration, the crude residue was purified by column chromatography on silica gel (H/EA = 5:1-2:1 as eluent) to afford **SI-3** in 96% yield (431.6 mg, 0.96 mmol) as colorless oil. **SI-3**: ¹H NMR (400 MHz, CDCl₃) δ 7.47 (1H, dd, *J* = 8.7, 2.0 Hz), 7.39-7.29 (5H, m), 7.28 (1H, d, *J* = 2.0 Hz), 6.97 (1H, d, *J* = 8.7 Hz), 5.70 (1H, t, *J* = 6.2 Hz), 5.12 (1H, d, *J* = 12.6 Hz), 5.07 (1H, d, *J* = 12.6 Hz), 3.94 (3H, s), 3.91 (3H, s), 3.64 (1H, ddd, *J* = 15.1, 6.2, 3.0 Hz), 3.57 (1H, dt, *J* = 15.1, 6.2 Hz), 3.12-3.02 (1H, m), 1.80-1.70 (1H, m), 1.58-1.40 (2H, m), 1.34-1.10 (5H, m), 0.84 (3H, t, *J* = 6.0 Hz); ¹³C NMR (101 MHz, CDCl₃) δ 156.3, 153.6, 149.3, 136.4, 128.7, 128.5, 128.1, 128.0, 122.9, 110.8, 110.6, 66.8, 64.5, 56.3₀, 56.2₆, 38.4, 31.4, 26.1, 25.6, 22.2, 13.9; IR (film) 3381, 2955, 2860, 1721, 1587, 1508, 1456, 1300, 1261, 1238, 1130, 1090, 1020 cm⁻¹; HRMS (ESI) Calcd for C₂₃H₃₁NNaO₆S ([M+Na]⁺) 472.1764. Found 472.1766.



Removal of Aromatic Substituent and Oxidation to Sulfonic Acid 7: To a solution of $(NH_4)_2[Ce(NO_3)_6]$ (CAN) (5.26 g, 9.6 mmol) in H₂O (9.6 mL) was slowly added a solution of **SI-3** (431.6 mg, 0.96 mmol) in MeCN (9.6 mL) at 0 °C. The reaction mixture was allowed to warm up to room temperature and stirred there for 3 h. The resulting mixture was diluted with saturated NaHCO₃ aqueous solution and filtered through a pad of Celite with EA. The aqueous phase was extracted with EA three times. The combined organic extracts were dried over Na₂SO₄ and EA was removed by evaporation. The crude residue was dissolved in MeOH (9.6 mL) and the solution was cooled to 0 °C, to which 1 *N* LiOH aqueous solution (0.96 mL) was added. After stirring for 5 min at 0 °C, 30% H₂O₂ aqueous solution (0.96 mL) was introduced and the reaction mixture was stirred for 2 days at room temperature. The resulting mixture was neutralized with 1 *N* hydrochloric acid and directly subjected to the purification by column chromatography on silica gel (CHCl₃/MeOH = 50:1-5:1 as eluent) to afford 7 in 63% yield (199.2 mg, 0.63 mmol) as yellow solid. **7:** ¹H NMR (400 MHz, CD₃OD) δ 7.41-7.24 (5H, m), 6.66 (1H, brt, *J* = 5.2 Hz), 5.10 (1H, d, *J* = 12.8 Hz), 5.05 (1H, d, *J* = 12.8 Hz), 3.53 (2H, t, *J* = 5.5 Hz), 2.82-2.71 (1H, m), 1.96-1.83 (1H, m), 1.60-1.18 (7H, m), 0.90 (3H, t, *J* = 7.3 Hz); ¹³C NMR (101 MHz, CD₃OD) δ 158.5, 138.3, 129.4, 128.9, 128.8, 67.5, 60.9, 41.8, 33.0, 28.8, 27.9, 23.5, 14.4; IR (film) 3323, 2951, 2837, 2506, 1699, 1522, 1456, 1364, 1204, 1167, 1020, 719 cm⁻¹; HRMS (ESI) Calcd for C₁₅H₂₂NO₅S ([M–H]⁻) 328.1213. Found 328.1229.



Removal of Cbz-Protective Group on Nitrogen to Taurine Derivative 8: 10% Pd/C (5.0 mg) was added to a solution of 7 (32.9 mg, 0.10 mmol) in MeOH (1.0 mL) at 0 °C under Ar atmosphere and then, the atmosphere was replaced with H₂ (balloon). After 24 h of stirring at room temperature, filtration through a pad of Celite with H₂O for removing Pd/C and concentration of the filtrate furnished analytically pure **8** in quantitative yield (19.5 mg, 0.10 mmol) as white solid. **8:** ¹H NMR (400 MHz, D₂O) δ 3.05 (1H, dd, *J* = 14.7, 5.3 Hz), 3.01 (1H, dd, *J* = 14.7, 6.2 Hz), 2.89-2.81 (1H, m), 1.86-1.76 (1H, m), 1.57-1.34 (3H, m), 1.34-1.22 (4H, m), 0.84 (3H, t, *J* = 7.1 Hz), NH protons were not found probably due to deuteration; ¹³C NMR (101 MHz, D₂O) δ 60.3, 40.0, 30.9, 27.3, 25.8, 21.8, 13.3; IR (film) 3393, 2957, 2872, 1734, 1717, 1636, 1456, 1217, 1180, 1042 cm⁻¹; HRMS (ESI) Calcd for C₇H₁₇NNaO₃S ([M+Na]⁺) 218.0821. Found 218.0825; [α]_D²⁰-595.8 (*c* = 0.24, H₂O) for 92.7% ee.



Preparation of Sulfonyl Chloride SI-4: To a solution of 7 (65.9 mg, 0.20 mmol) in MeOH (2.0 mL) was added 2,6-lutidine (23.2 μ L, 0.20 mmol). After removal of MeOH under reduced pressure, CH₂Cl₂ (2.0 mL), DMF (1 drop), and (COCl)₂ (50.8 μ L, 0.60 mmol) were added sequentially and the reaction mixture was stirred for 3 h at room temperature. Then, CH₂Cl₂ was removed under vacuum and the residue was subjected to the purification by column chromatography on silica gel (H/EA = 5:1 as eluent) to give **SI-4** in 89% yield (61.9 mg, 0.18 mmol) as pale yellow oil. **SI-4:** ¹H NMR (400 MHz, CDCl₃) δ 7.40-7.29 (5H, m), 5.44 (1H, brt, *J* = 5.5 Hz), 5.14 (1H, d, *J* = 12.4 Hz), 5.09 (1H, d, *J* = 12.4 Hz), 3.88 (1H, quin, *J* = 6.5 Hz), 3.72-3.62 (2H, m), 2.16-2.06 (1H, m), 1.80-1.69 (1H, m), 1.69-1.56 (1H, m), 1.56-1.45 (1H, m), 1.40-1.27 (4H, m), 0.90 (3H, t, *J* = 6.6 Hz); ¹³C NMR (101 MHz, CDCl₃) δ 156.4, 136.1, 128.7, 128.4, 128.2, 76.5, 67.3, 40.1, 31.4, 27.8, 26.1, 22.3, 14.0; IR (film) 3420, 3337, 2957, 2932, 2872, 1715, 1520, 1456, 1364, 1244, 1159, 1111, 1003, 735 cm⁻¹; HRMS (ESI) Calcd for C₁₅H₂₂ClNNaO₄S ([M+Na]⁺) 370.0850. Found 370.0853.



Cyclization of SI-4 to SI-5: A solution of **SI-4** (61.9 mg, 0.18 mmol) in CH₂Cl₂ (0.80 mL) and 15-crown-5 (35.6 μ L, 0.18 mmol) was slowly added to a suspension of NaH (60% dispersion in mineral oil, 10.8 mg, 0.27 mmol) in CH₂Cl₂ (1.0 mL) at -78 °C. After being stirred for 1 h, the reaction mixture was warmed up to -40 °C and stirred there for additional 7 h. The reaction was then quenched by saturated NH₄Cl aqueous solution and extracted with CH₂Cl₂ three times. The combined organic extracts were dried over Na₂SO₄, filtered, and concentrated. The crude residue was purified by column chromatography on silica gel (H/EA = 10:1-3:1 as eluent) to afford **SI-5** in 73% yield (40.5 mg, 0.13 mmol) as colorless oil. **SI-5:** ¹H NMR (400 MHz, CDCl₃) δ 7.42-7.29 (5H, m), 5.27 (2H, s), 4.42-4.32 (1H, m), 3.80 (1H, dd, *J* = 8.2, 6.4 Hz), 3.23 (1H, t, *J* = 6.4 Hz), 2.11 (1H, dtd, *J* = 14.6, 8.9, 6.0 Hz), 1.91-1.80 (1H, m), 1.54-1.38 (2H, m), 1.38-1.28 (4H, m), 0.91 (3H, t, *J* = 7.1 Hz); ¹³C NMR (101 MHz, CDCl₃) δ 150.5, 134.9, 128.7, 128.6, 128.1, 71.9, 68.7, 39.4, 31.2, 28.9, 26.8, 22.3, 13.9; IR (film) 2930, 2860, 1732, 1456, 1387, 1339, 1310, 1179, 1138, 1126, 760 cm⁻¹; HRMS (ESI) Calcd for C₁₅H₂₁NNaO₄S ([M+Na]⁺) 334.1084. Found 334.1082; HPLC ASH, H/IPA = 10:1, flow rate = 1.0 mL/min, λ = 210 nm, 20.7 min (minor), 24.2 min (major).



Deprotection of SI-5 to β-Sultam 9: 10 % Pd/C (6.5 mg) was added to a solution of **SI-5** (40.5 mg, 0.13 mmol) in toluene (1.3 mL) at 0 °C under Ar atmosphere and then, the atmosphere was replaced with H₂ (balloon). After 36 h of stirring at room temperature, filtration through a pad of Celite was performed with the aid of toluene for removing Pd/C and the filtrate was concentrated to furnish analytically pure 9 in 81% yield (18.7 mg, 0.11 mmol) as colorless oil. **9:** ¹H NMR (400 MHz, CDCl₃) δ 5.23 (brs, 1H), 4.51 (1H, tt, *J* = 8.5, 6.4 Hz), 3.48 (1H, ddd, *J* = 8.5, 6.4, 3.2 Hz), 2.97 (1H, td, *J* = 6.4, 3.2 Hz), 2.12 (1H, dtd, *J* = 14.7, 8.5, 6.4 Hz), 1.91-1.81 (1H, m), 1.53-1.38 (2H, m), 1.38-1.28 (4H, m), 0.90 (3H, t, *J* = 7.3 Hz); ¹³C NMR (101 MHz, CDCl₃) δ 74.7, 35.9, 31.4, 29.0, 26.7, 22.4, 14.0; IR (film) 3292, 2957, 2930, 2860, 1468, 1304, 1250, 1155, 712 cm⁻¹; HRMS (ESI) Calcd for C₇H₁₅NNaO₂S ([M+Na]⁺) 200.0716. Found 200.0714; [α]_D²⁰-18.5 (*c* = 0.02, CHCl₃) for 92.7% ee.

Determination of Absolute Configuration:

Recrystallization of 4: Recrystallization of **4** was performed by using 2-propanol at room temperature. **4:** ¹H NMR (400 MHz, CDCl₃) δ 7.34-7.26 (5H, m), 7.19 (2H, dd, *J* = 7.6, 1.6 Hz), 6.83 (2H, d, *J* = 8.7 Hz), 4.86-4.63 (3H, m), 3.80 (3H, s); ¹³C NMR (101 MHz, CDCl₃) δ 160.7, 137.0, 136.6, 129.0, 128.6, 127.7, 121.9, 114.9, 78.5, 55.5, 50.7.

Recrystallization of 6a: Recrystallization of **6a** was performed with a hexane/acetone solvent system at room temperature.

The single crystal thus obtained was mounted on CryoLoop. Data of X-ray diffraction were collected at 153 K on a Bruker SMART APEX CCD diffractometer with graphite-monochromated Mo K α radiation ($\lambda = 0.71073$ Å). An absorption correction was made using SADABS. The structures were solved by direct methods and Fourier syntheses, and refined by full-matrix least squares on F^2 by using SHELXTL.³ All non-hydrogen atoms were refined with anisotropic displacement parameters. Hydrogen atoms were placed in calculated positions and isotropic thermal parameters refined. The crystallographic data were summarized in the following table.

³ G. M. Sheldrick, Acta Cryst. 2008, A64, 112.

Table SI-1. Crystal data and structure refinement for 4.

Empirical formula	$C_{15}H_{15}NO_3S$	
Formula weight	289.34	
Temperature	153(2) K	
Wavelength	0.71073 Å	
Crystal system	Orthorhombic	
Space group	$P2_{1}2_{1}2_{1}$	
Unit cell dimensions	a = 5.4774(13) Å	$\alpha = 90^{\circ}$.
	b = 10.390(2) Å	$\beta = 90^{\circ}$.
	c = 25.084(6) Å	$\gamma = 90^{\circ}$.
Volume	1427.5(6) Å ³	
Ζ	4	
Density (calculated)	1.346 Mg/m ³	
Absorption coefficient	0.233 mm ⁻¹	
F(000)	608	
Crystal size	0.5 x 0.15 x 0.1 mm ³	
Theta range for data collection	2.12 to 28.40°.	
Index ranges	-7<=h<=5, -13<=k<=11, -27<=l<=33	
Reflections collected	10282	
Independent reflections	$3559 [R_{int} = 0.0315]$	
Completeness to theta = 28.40°	99.5 %	
Absorption correction	Empirical	
Max. and min. transmission	0.966 and 0.845	
Refinement method	Full-matrix least-squares on F^2	
Data / restraints / parameters	3559 / 0 / 182	
Goodness-of-fit on F^2	1.071	
Final R indices [I>2sigma(I)]	$R_1 = 0.0392, wR_2 = 0.0961$	
R indices (all data)	$R_1 = 0.0408, wR_2 = 0.0972$	
Absolute structure parameter	-0.03(7)	
Largest diff. peak and hole	0.402 and -0.170 e.Å $^{-3}$	



Figure SI-1. Molecular structure of **4**. Hydrogen atoms except for those attached to the stereogenic carbon are omitted for clarity. Blue = nitrogen, red = oxygen, pink = sulfur, gray = carbon. The thermal ellipsoids of non-hydrogen atoms are shown at the 50% probability level.

Table SI-2. Crystal data and structure refinement for 6a.

C ₁₆ H ₁₇ NO ₄ S	
319.37	
153(2) K	
0.71073 Å	
Orthorhombic	
P2 ₁ 2 ₁ 2 ₁	
a = 5.5219(8) Å	$\alpha = 90^{\circ}$.
b = 12.1360(17) Å	$\beta = 90^{\circ}$.
c = 23.040(3) Å	$\gamma = 90^{\circ}$.
1544.0(4) Å ³	
4	
1.374 Mg/m ³	
0.227 mm ⁻¹	
672	
0.70 x 0.20 x 0.20 mm ³	
1.90 to 28.30°.	
-7<=h<=7, -15<=k<=16, -30<=l<=27	
11444	
$3849 [R_{int} = 0.0239]$	
100.0 %	
Empirical	
0.9560 and 0.8573	
Full-matrix least-squares on F^2	
3849 / 0 / 201	
1.035	
$R_1 = 0.0324, wR_2 = 0.0833$	
$R_1 = 0.0334, wR_2 = 0.0843$	
0.00(6)	
0.273 and -0.252 e.Å^{-3}	
	C ₁₆ H ₁₇ NO ₄ S 319.37 153(2) K 0.71073 Å Orthorhombic P2 ₁ 2 ₁ 2 ₁ a = 5.5219(8) Å b = 12.1360(17) Å c = 23.040(3) Å 1544.0(4) Å ³ 4 1.374 Mg/m ³ 0.227 mm ⁻¹ 672 0.70 x 0.20 x 0.20 mm ³ 1.90 to 28.30°. -7 <= h <= 7, -15 <= k <= 16, -30 11444 3849 [R _{int} = 0.0239] 100.0 % Empirical 0.9560 and 0.8573 Full-matrix least-squares on <i>F</i> 3849 / 0 / 201 1.035 R ₁ = 0.0324, wR ₂ = 0.0833 R ₁ = 0.0334, wR ₂ = 0.0843 0.00(6) 0.273 and -0.252 e.Å ⁻³



Figure SI-2. Molecular structure of **6a**. Hydrogen atoms except for those attached to the stereogenic carbon are omitted for clarity. Blue = nitrogen, red = oxygen, pink = sulfur, gray = carbon. The thermal ellipsoids of non-hydrogen atoms are shown at the 50% probability level.

Copies of ¹H and ¹³C NMR Spectra:



































Copies of HPLC Chromatograms:



4.297 20 13 14 15 1 Det.A Ch1 / 210nm 600 50 100 13 1Det.A Ch1/210nm 検出器A Ch1 210nr ピーク# 保持時間 面積% 98.351 1.649 100.000 12.895 14.290 合計

6c



6d



6b





6g



6h



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