

# Electronic Supplementary Information

## A DFT Study on the Mechanism of the Sulfonic Acid + Alcohol Esterification Reaction

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## 1. Relative stability of 5 and related pseudorotamers

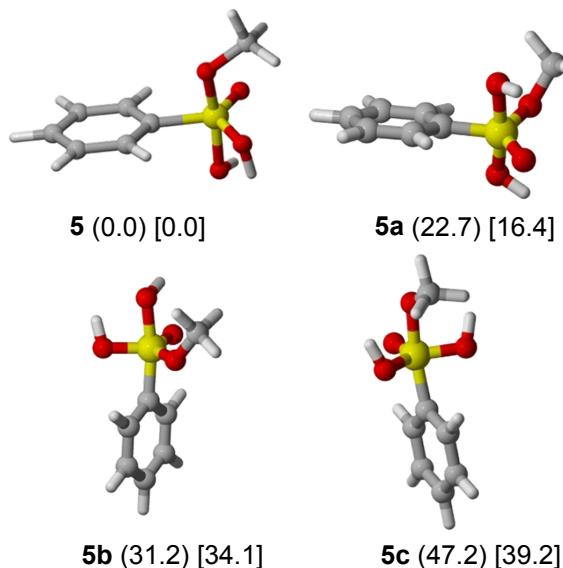
Structure **5** as well as all possible related pseudorotamers (depending on the position occupied by every substituent around the pentacoordinated sulfur) were optimized in both gas phase and methanol solution. Interestingly, no energy minima for structures bearing an apical oxo group could be located after several extensive searches. Codes for all optimized pseudorotamers are gathered in Table S1.

**Table S1** Pseudorotamers of 5

Pseudorotamer	O=	Ph-	HO-	HO-	MeO-
<b>5</b>	eq	eq	eq	ap	ap
<b>5a</b>	eq	eq	ap	ap	eq
<b>5b</b>	eq	ap	eq	eq	ap
<b>5c</b>	eq	ap	eq	eq	ap

eq: equatorial; ap: apical

Structures of all optimized pseudorotamers and the corresponding relative Gibbs free energies ( $\text{kJ mol}^{-1}$ ) in gas phase and solution are shown in Figure S1. As can be observed, structure **5** (bearing phenyl, oxo, and one hydroxy groups in equatorial positions) is clearly favored over all related pseudorotamers in gas phase and solution (by at least 22.7  $\text{kJ mol}^{-1}$  and 16.4  $\text{kJ mol}^{-1}$ , respectively).

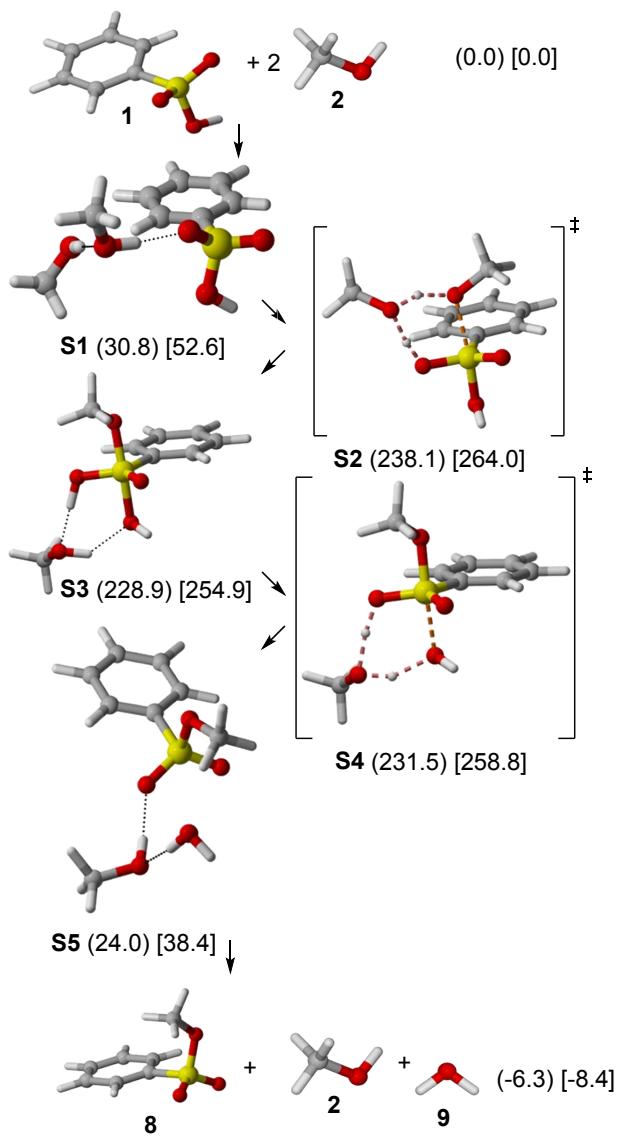


**Figure S1** Structure of **5** and related pseudorotamers. Relative Gibbs free energies ( $\text{kJ mol}^{-1}$ ) in gas phase (in parenthesis) and methanol solution (in square brackets) are also shown.

## 2. Methanol assistance on neutral and acid-catalyzed Ad-E pathways

The participation of one or several water molecules (i. e., water assistance) can lower the free energy barriers for some reactions (such as neutral and acid-promoted hydrolysis of formamide).<sup>S1</sup> In order to assess the possible role of methanol assistance on the neutral and acid-catalyzed Ad-E mechanism

for the sulfonic acid + alcohol esterification has been studied here through discrete and continuum solvent models. Results on the one methanol molecule-assisted neutral Ad-E path are shown in Figure S2.

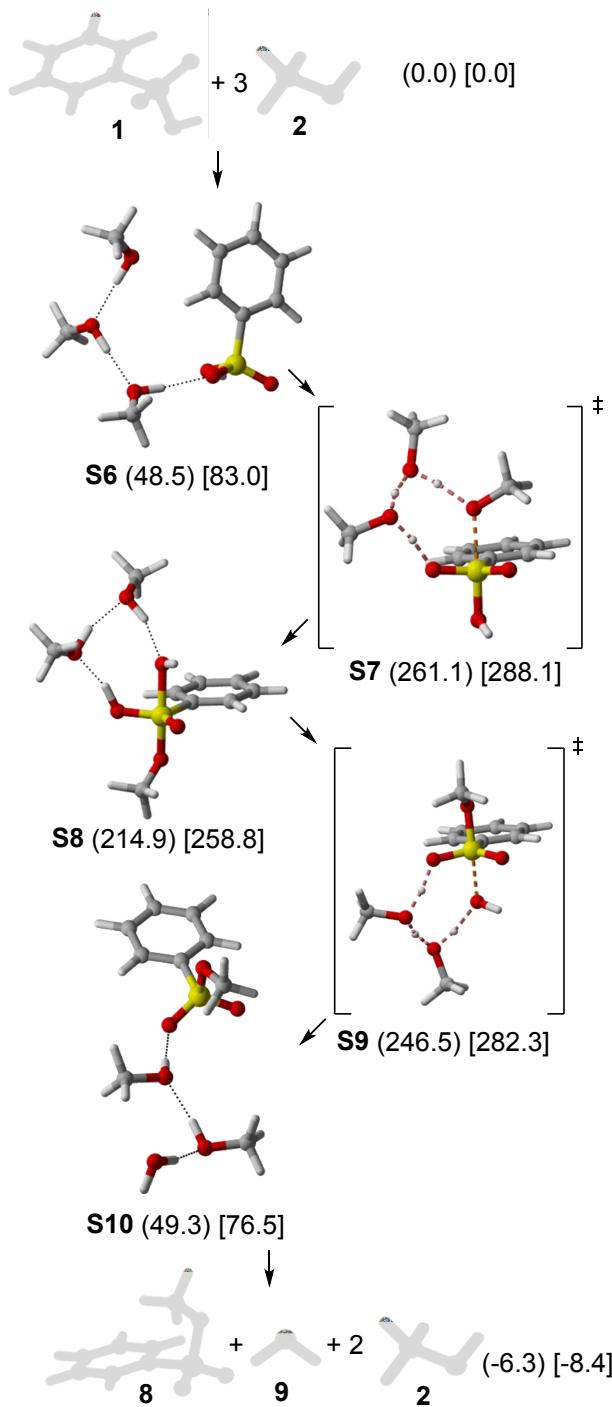


**Figure S2** One methanol molecule-assisted neutral Ad-E mechanism. Relative Gibbs free energies ( $\text{kJ mol}^{-1}$ ) in gas phase (in parenthesis) and methanol solution (in square brackets) of involved structures are shown.

Thus, the methanol (**2**) attack to benzenesulfonic acid (**1**) can be assisted by an additional methanol molecule. Interestingly, the pre-reactive hydrogen-bonded benzenesulfonic acid-(methanol)<sub>2</sub> complex (**S1**) is disfavored in Gibbs free energy terms.

The water-assisted methanol addition to benzenesulfonic acid TS (**S2**) shows a concerted proton transfer from methanol to an oxo group through a further methanol molecule. A very high activation barrier (207.3  $\text{kJ mol}^{-1}$  in gas phase, 211.3  $\text{kJ mol}^{-1}$  in methanol solution) is found for the methanol-assisted pathway, similarly to that found for the non-assisted step (205.8  $\text{kJ mol}^{-1}$  in gas phase, 223.7  $\text{kJ mol}^{-1}$  in solution). The lack of methanol assistance in such a pathway contrasts with the water-assisted

acceleration reported for the hydration of metaphosphoric acid.<sup>14</sup>



**Figure S3** Two water molecules-assisted neutral Ad-E mechanism. Relative Gibbs free energies ( $\text{kJ mol}^{-1}$ ) in gas phase (in parenthesis) and solution (in square brackets) of involved structures are shown.

The high activation barrier of the methanol-assisted pathway can be attributed to the instability of the resulting methanol-coordinated methyl dihydrogen benzenesulfonate (**S3**), in agreement with the low stability of the pentacoordinate sulfur

species. A very low activation barrier is found for the subsequent water elimination step through TS **S4** ( $2.6 \text{ kJ mol}^{-1}$  in gas phase,  $3.9 \text{ kJ mol}^{-1}$  in methanol solution).

As a result, a hydrogen-bonded  $(\text{methanol})_2\text{-methyl benzenesulfonate}$  complex (**S5**) is obtained. The final dissociation of such a hydrogen-bonded complex yields methyl benzenesulfonate and two methanol molecules. The reaction energy for the whole methanol-assisted process is obviously identical to that corresponding to the non-assisted mechanism. Results on the two methanol molecules-assisted neutral Ad-E path are shown in Figure S3. The formation of the  $(\text{methanol})_3\text{-benzenesulfonic acid}$  hydrogen-bonded complex (**S6**) is largely disfavored in Gibbs free energy terms.

The subsequent two methanol molecules-assisted methanol addition (through TS **S7**) involves a significant activation barrier ( $212.6 \text{ kJ mol}^{-1}$  in gas phase,  $205.1 \text{ kJ mol}^{-1}$  in solution).

The two methanol molecules-coordinated pentacoordinate sulfur species (**S8**) is again rather unstable, as previously found for both non-coordinated and one water molecule-coordinated analogs.

A low activation barrier is found for the subsequent water elimination step through TS **S9** ( $31.4 \text{ kJ mol}^{-1}$  in gas phase,  $13.5 \text{ kJ mol}^{-1}$  in solution).

As a result, a water- $(\text{methanol})_2\text{-methyl benzenesulfonate}$  hydrogen-bonded complex (**S10**) is obtained. The final dissociation of that species yields methyl benzenesulfonate (**8**), methanol (**9**) and two water molecules (**2**).

Results on the one methanol molecule-assisted acid-catalyzed Ad-E mechanism are shown in Figure S4. Thus, the formation of a cyclic benzenesulfonic acid-methanol-methyloxonium cation hydrogen-bonded complex (**S11**) is thermodynamically favored. Instead, a large energy is required for the addition step through TS **S12** ( $260.4 \text{ kJ mol}^{-1}$  in gas phase,  $247.5 \text{ kJ mol}^{-1}$  in solution). Such an activation energy is similar to that of the non-assisted acid mechanism ( $256.8 \text{ kJ mol}^{-1}$  in gas phase,  $260.1 \text{ kJ mol}^{-1}$  in solution).

The lack of a significant role of methanol assistance in the methanol addition to sulfonic acid contrasts with a previous theoretical study on the formamide hydration showing a little effect in the neutral mechanism, but a more important role in the pathway involving the  $\text{H}_3\text{O}^+$  cation.<sup>S1</sup>

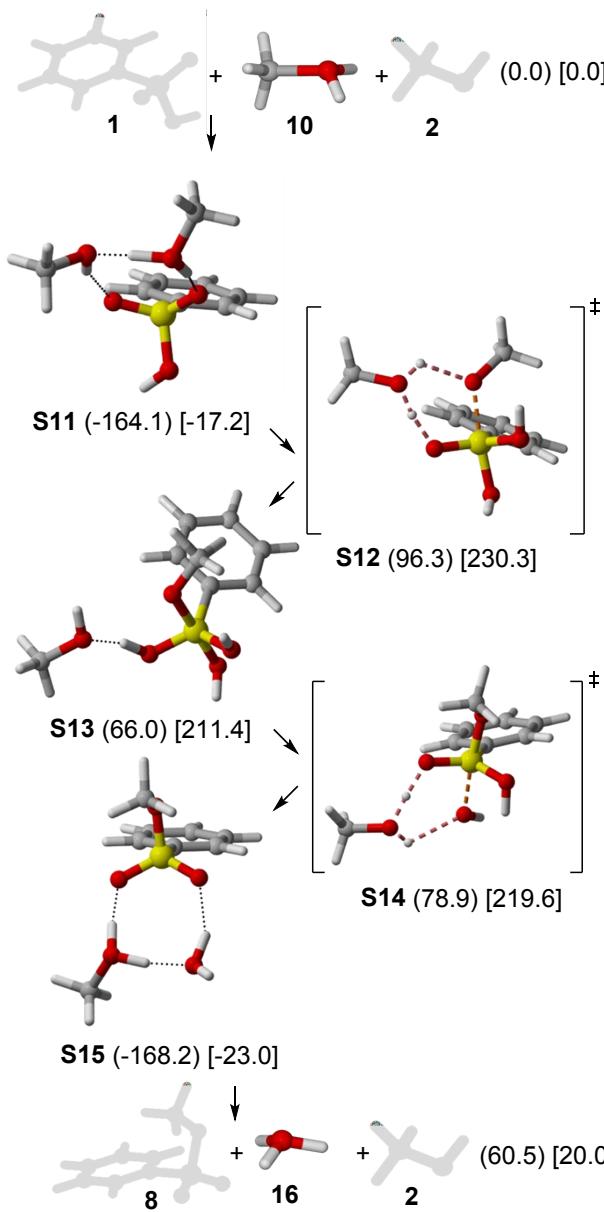
As a result of the addition step, a methanol-coordinated protonated methyl dihydrogen benzenesulfonate cation (**S13**) is obtained. Such a species is rather unstable (in comparison with the cyclic complex **S11**) (by  $230.1 \text{ kJ mol}^{-1}$  in gas phase, by  $228.6 \text{ kJ mol}^{-1}$  in solution).

A very low activation barrier is required for the subsequent water elimination through TS **S14** ( $4.8 \text{ kJ mol}^{-1}$  in gas phase,  $6.6 \text{ kJ mol}^{-1}$  in solution).

As a consequence a stable hydrogen-bonded methyl benzenesulfonate-oxonium cation-water complex (**S15**) is formed. The final dissociation yields methyl benzenesulfonate (**8**), methyloxonium cation (**16**) and water (**9**) as the reaction products.

As a general conclusion for all considered methanol-assisted mechanisms, very similar activation barriers are found. Thus,

methanol assistance cannot avoid the unfeasibility of both neutral and acid-catalyzed Ad-E mechanisms.



**Figure S4** Acid-catalyzed water-assisted Ad-E mechanism. Relative Gibbs free energies (kJ mol<sup>-1</sup>) in gas phase (in parenthesis) and solution (in square brackets) of involved structures are shown.

## Notes and references

- S1 S. Antonczak, M. F. Ruiz-López and J. L. Rivail, *J. Am. Chem. Soc.*, 1994, **116**, 3912–3921; S. Antonczak, M. Ruiz-López and J.-L. Rivail, *J. Mol. Model.*, 1997, **3**, 434–442.

**3. Electronic and Gibbs free energies (calculated as the sum of electronic and thermal free energies, in Hartrees) in gas phase and methanol (IEF-PCM continuum model) for structures at B3LYP/aug-cc-pVTZ level.**

Code	Structure	Electronic energy (gas phase)	Electronic energy (methanol)	Gibbs free energy (gas phase)	Gibbs free energy (methanol)
1	benzenesulfonic acid	-856.288421036	-856.300488755	-856.208354	-856.220474
2	methanol	-115.776759287	-115.781603679	-115.748529	-115.753465
3	benzenesulfonic acid···methanol HB complex	-972.072865556	-972.072865556	-971.949354	-971.965605
4	benzenesulfonic acid + methanol addition TS	-971.995930573	-972.005249828	-971.870969	-971.880413
5	methyl dihydrogen benzeneorthosulfonate, pseudorotamer 5	-972.004708623	-972.013709889	-971.874941	-971.884971
5a	methyl dihydrogen benzeneorthosulfonate, pseudorotamer 5a	-971.995633913	-972.006703388	-971.866286	-971.866286
5b	methyl dihydrogen benzeneorthosulfonate, pseudorotamer 5b	-971.994046252	-972.001965584	-971.863066	-971.863066
5c	methyl dihydrogen benzeneorthosulfonate, pseudorotamer 5c	-971.986013374	-972.998475217	-971.856968	-971.856968
6	methyl dihydrogen benzeneorthosulfonate, water elimination TS	-971.997968843	-972.007518690	-971.871091	-971.881055
7	methyl benzenesulfonate···water HB complex	-972.077302355	-972.090571508	-971.952733	-971.970000
8	methyl benzenesulfonate	-895.602843373	-895.613990999	-895.496695	-895.508123
9	water	-76.466196562	-76.4724927575	-76.462601	-76.469017
10	methyloxonium cation	-116.074455952	-116.179571300	-116.033814	-116.138579
11	benzenesulfonic acid···methyloxonium cation HB complex	-972.421245845	-972.496927459	-972.287624	-972.361047
12	protonated benzenesulfonic acid + methanol addition TS	-972.326672897	-972.398826479	-972.189785	-972.261966
13	protonated methyl dihydrogen benzeneorthosulfonate	-972.346667234	-972.418515215	-972.203865	-972.276590
14	protonated methyl dihydrogen benzeneorthosulfonate, water elimination TS	-972.332743157	-972.402441009	-972.196717	-972.265543
15	protonated methyl benzenesulfonate···water HB complex	-972.426461045	-972.496159846	-972.290991	-972.361632
16	oxonium cation	-76.738518512	-76.859943078	-76.722411	-76.843298
17	protonated benzenesulfonic acid	-856.605184042	-856.684858610	-856.514464	-856.594174
	benzenesulfonylium cation	-780.103490061	-780.184203921	-780.035948	-780.116779
18	benzenesulfonylium cation···water complex	-856.596154636	-856.674927631	-856.507585	-856.584637
19	methanol···benzenesulfonylium cation···water complex	-972.395201205	-972.466053836	-972.261626	-972.332525
20	benzenesulfonylium cation···methanol complex	-895.916245998	-895.991546256	-895.800527	-895.874553
21	protonated methyl benzenesulfonate	-895.929485740	-896.002119587	-895.812955	-895.885404
22	methyloxonium cation···water pre-reactive complex	-192.556362559	-192.653773709	-192.499404	-192.598637
23	methyloxonium cation + water S <sub>N</sub> 2 TS	-192.543183489	-192.634586902	-192.484527	-192.574690
S1	benzenesulfonic acid···2 methanol HB complex	-1087.86148989	-1087.87448037	-1087.693681	-1087.707364
S2	one methanol molecule-assisted benzenesulfonic acid + methanol addition TS	-1087.78736497	-1087.79798744	-1087.614734	-1087.626869

<b>Code</b>	<b>Structure</b>	<b>Electronic energy (gas phase)</b>	<b>Electronic energy (methanol)</b>	<b>Gibbs free energy (gas phase)</b>	<b>Gibbs free energy (methanol)</b>
<b>S3</b>	methyl dihydrogen benzeneorthosulfonate···methanol HB complex	-1087.79448342	-1087.80478467	-1087.618247	-1087.630316
<b>S4</b>	one methanol molecule-assisted methyl dihydrogen benzeneorthosulfonate, water elimination TS	-1087.79089812	-1087.80091180	-1087.617241	-1087.628845
<b>S5</b>	methyl benzenesulfonate···methanol···water HB complex	-1087.86504757	-1087.87800856	-1087.696258	-1087.712787
<b>S6</b>	benzenesulfonic acid···3 methanol HB complex	-1203.65038737	-1203.66419537	-1203.435454	-1203.449262
<b>S7</b>	two methanol molecules-assisted benzenesulfonic acid + methanol addition TS	-1203.57563991	-1203.59228955	-1203.354489	-1203.371138
<b>S8</b>	methyl dihydrogen benzeneorthosulfonate···2 methanol HB complex	-1203.58701804	-1203.59721421	-1203.372085	-1203.382281
<b>S9</b>	two methanol molecules-assisted methyl dihydrogen benzeneorthosulfonate, water elimination TS	-1203.58118694	-1203.59449520	-1203.360036	-1203.373344
<b>S10</b>	methyl benzenesulfonate···2 methanol···water HB complex	-1203.65009250	-1203.66666734	-1203.435159	-1203.451734
<b>S11</b>	benzenesulfonic acid···methyloxonium cation···methanol HB complex	-1088.23683266	-1088.30304591	-1088.053218	-1088.119085
<b>S12</b>	methanol-assisted protonated benzenesulfonic acid + methanol addition TS	-1088.14247653	-1088.21323000	-1087.954031	-1088.024784
<b>S13</b>	protonated methyl dihydrogen benzeneorthosulfonate···methanol HB complex	-1088.15095930	-1088.21742133	-1087.965553	-1088.032015
<b>S14</b>	methanol-assisted protonated methyl dihydrogen benzeneorthosulfonate, water elimination TS	-1088.14908666	-1088.21669035	-1087.960641	-1088.028245
<b>S15</b>	methyl benzenesulfonate···oxonium cation···methanol HB complex	-1088.23993022	-1088.30554635	-1088.054757	-1088.121267

#### **4. Cartesian coordinates (Å) for all structures.**

**1** [benzenesulfonic acid], in gas phase (at B3LYP/aug-cc-pVTZ level)

S,-0.380391048,-0.1006175553,0.1980938282  
O,-1.8351763102,-0.5262045357,-0.4070400718  
H,-1.68264961,-1.0278473281,-1.2207769991  
O,0.6097520625,-0.9113413282,-0.4841084438  
O,-0.5388358907,-0.1290897369,1.6304222881  
C,-0.2208654873,1.5965515125,-0.333333359  
C,-0.8139950116,2.5986059856,0.4265745152  
C,0.4985060348,1.882743581,-1.4873520229  
C,-0.6905119816,3.9167667703,0.0085484095  
H,-1.348612709,2.3465837657,1.3305218917  
C,0.6160429271,3.2067249741,-1.8923691037  
H,0.9686324321,1.0845887113,-2.0427892086  
C,0.0207565755,4.2195839869,-1.1484623643  
H,-1.1443612111,4.7073111626,0.5897803849  
H,1.1779369344,3.4458326224,-2.784515451  
H,0.117068373,5.2486514917,-1.4667557636

**1** [benzenesulfonic acid], in solution (at PCM(methanol)/B3LYP/aug-cc-pVTZ level)

S,-1.4772464396,0.001626565,-0.1605367138  
O,-1.9404152543,-0.1912880526,1.3803117973  
H,-1.8864323292,0.6547958883,1.8528794131  
O,-1.9470095536,1.2976678284,-0.615736063  
O,-1.9331193494,-1.2092923639,-0.8106910627  
C,0.3008808042,0.0077930121,-0.0778755787  
C,0.975348706,-1.2076104313,-0.0069092473  
C,0.9750839027,1.2237175549,-0.0814375291  
C,2.3614895185,-1.1968815724,0.0667921918  
H,0.428844427,-2.1388607201,-0.0167917467  
C,2.3627317527,1.2172900898,-0.0075957534  
H,0.4277091638,2.1518194061,-0.1479918459  
C,3.05243534,0.0118352707,0.0677714334  
H,2.9010119808,-2.1318023408,0.1196899449  
H,2.9020551746,2.1537961496,-0.0127961981  
H,4.1321341559,0.0130547163,0.1234049583

**2** [methanol], in gas phase (at B3LYP/aug-cc-pVTZ level)

H,0.7625156054,-1.1572189366,0.  
O,-0.1052374465,-0.7448541863,0.  
C,0.0539201827,0.6696260877,0.  
H,-0.9463722232,1.0976781284,0.  
H,0.5818659758,1.0228333684,0.8907874089  
H,0.5818659758,1.0228333684,-0.8907874089

**2** [methanol], in solution (at PCM(methanol)/B3LYP/aug-cc-pVTZ level)

H,0.766393827,-1.1526794175,0.  
O,-0.1065551923,-0.7483694584,0.  
C,0.0514987171,0.6722615014,0.  
H,-0.9477290516,1.1024006096,0.  
H,0.5824748849,1.0186422973,0.8898190699  
H,0.5824748849,1.0186422973,-0.8898190699

**3** [benzenesulfonic acid···methanol HB complex], in gas phase (at B3LYP/aug-cc-pVTZ level)

S,0.2596971931,1.5329858944,0.6011520699  
O,0.5895582175,1.9693852082,-0.9330105266

H, 0.0501715678, 2.7438402771, -1.14946169  
 O, 1.4847663297, 0.9297767142, 1.0790528838  
 C, -0.9898147692, 0.2746735197, 0.407257274  
 C, -0.6172086766, -1.0014512664, -0.0052511028  
 C, -2.3121887224, 0.6043188798, 0.6822126353  
 C, -1.6079427706, -1.9636875192, -0.1495043166  
 H, 0.4180925344, -1.2456985829, -0.2003728828  
 C, -3.289129042, -0.3724000502, 0.534365764  
 H, -2.5620464905, 1.5997137915, 1.0180769523  
 C, -2.9374417415, -1.6513690396, 0.1176000728  
 H, -1.3363391319, -2.9612043313, -0.4653814545  
 H, -4.3212412759, -0.1341353703, 0.7505007204  
 H, -3.7008375181, -2.409361775, 0.0060545054  
 O, -0.3136480945, 2.6858544238, 1.2642691711  
 H, 2.5560112511, -0.6444168342, 0.4470650323  
 O, 2.7336008241, -1.4899626202, 0.0150525581  
 C, 4.0465647841, -1.4753813527, -0.5259212072  
 H, 4.8068418962, -1.360476019, 0.2527060593  
 H, 4.2030802043, -2.4329240764, -1.0200007619  
 H, 4.1764204306, -0.6788028714, -1.2650547562

**3 [benzenesulfonic acid···methanol HB complex], in solution (at PCM(methanol)/B3LYP/aug-cc-pVTZ level)**

S, 0.3586479082, -0.8533262115, -0.0660902088  
 O, 0.814279543, -0.8702226843, 1.484800039  
 H, 0.3948239843, -1.6120674663, 1.9499458493  
 O, 1.3214398557, 0.036073328, -0.6920835619  
 C, -1.2401537375, -0.0754933617, -0.049891867  
 C, -1.3139360023, 1.30941231, 0.0701109681  
 C, -2.3775119665, -0.8682850063, -0.1545327755  
 C, -2.5654256234, 1.9088965093, 0.0888873727  
 H, -0.4152880495, 1.9041013737, 0.139291169  
 C, -3.6227377816, -0.2516652622, -0.135789447  
 H, -2.2898131845, -1.9393223716, -0.2563938198  
 C, -3.7155211777, 1.1305100621, -0.0131198779  
 H, -2.6418255081, 2.983110052, 0.1785241941  
 H, -4.5170699999, -0.8522532138, -0.2208442753  
 H, -4.687073185, 1.6045683384, -0.0006404784  
 O, 0.2355597715, -2.2225226584, -0.5265731781  
 H, 2.9822654293, 0.9445748494, -0.1974208525  
 O, 3.7867639054, 1.4444494894, -0.0007037794  
 C, 4.9059700499, 0.5711911896, -0.1272096537  
 H, 4.9933981099, 0.1677648792, -1.1398120324  
 H, 5.7992685742, 1.1537956156, 0.0910596794  
 H, 4.8530870847, -0.2612637605, 0.5799115363

**4 [benzenesulfonic acid + methanol addition TS], in gas phase (at B3LYP/aug-cc-pVTZ level)**

S, -1.0978100838, -0.5401754786, 0.200403021  
 O, -1.7918181023, -0.9447055863, -1.1488672973  
 O, -1.8423927785, -0.006998761, 1.3277385002  
 H, -1.6164203666, -2.4184528091, 1.1270539019  
 O, -0.8219337969, -2.1048679235, 0.6722060804  
 C, 0.6544044784, -0.1909193349, 0.0699701189  
 C, 1.232961584, 0.5581951506, 1.0820480601  
 C, 1.3793691822, -0.6887934739, -1.0010539321

C, 2.5963033503, 0.8184459079, 1.0103918078  
 H, 0.6345848358, 0.9277271764, 1.9018192368  
 C, 2.7403017514, -0.4154644542, -1.05610376  
 H, 0.8962963494, -1.2699319455, -1.7722529281  
 C, 3.3474809665, 0.33559989, -0.0551902916  
 H, 3.0684033345, 1.4002920226, 1.7898096176  
 H, 3.3248327069, -0.7914534557, -1.8842792637  
 H, 4.4072399505, 0.544030039, -0.1058772006  
 C, -1.8547855545, 2.3732695105, -0.3433126405  
 H, -1.1627156632, 2.8611548658, 0.3524958939  
 H, -2.0796209987, 3.0838885243, -1.1441247853  
 H, -2.7803018649, 2.1535954461, 0.1976297965  
 H, -1.8722758146, 0.0725315155, -1.4783367578  
 O, -1.2727534659, 1.223758174, -0.9049641781

**4 [benzenesulfonic acid + methanol addition TS], in solution (at PCM(methanol)/B3LYP/aug-cc-pVTZ level)**

S, -1.0825871714, -0.524968231, 0.2225085067  
 O, -1.8076916836, -0.9317205496, -1.1170835061  
 O, -1.8199072257, 0.0245740083, 1.3473197162  
 H, -1.6531525085, -2.4920078628, 0.9450513748  
 O, -0.8110772516, -2.0859304619, 0.6862120077  
 C, 0.6699239466, -0.1843285587, 0.0813642398  
 C, 1.2512682217, 0.5963445998, 1.0686562916  
 C, 1.3898507181, -0.7206097474, -0.9756714266  
 C, 2.616382252, 0.8467637136, 0.986762785  
 H, 0.6602071655, 0.9975330382, 1.8783579589  
 C, 2.7521454246, -0.4532458343, -1.0418035382  
 H, 0.907906189, -1.3262904121, -1.7284687099  
 C, 3.3633796373, 0.3268960692, -0.0650420822  
 H, 3.0918095389, 1.4500471194, 1.7471345043  
 H, 3.3333048667, -0.8581074516, -1.858219693  
 H, 4.4237114544, 0.5287794799, -0.123597318  
 C, -1.8852765683, 2.3774060561, -0.325270748  
 H, -1.2650853349, 2.8165183431, 0.4644273495  
 H, -2.0274040691, 3.1380402528, -1.0992678296  
 H, -2.8643022154, 2.1433946062, 0.1057278268  
 H, -1.8921879434, 0.0586595965, -1.4661358385  
 O, -1.2618674431, 1.2529772264, -0.8957588711

**5 [methyl dihydrogen benzeneorthosulfonate, pseuodorotamer 5], in gas phase (at B3LYP/aug-cc-pVTZ level)**

S, 1.0913186785, -0.3794896262, 0.0341241951  
 O, 1.5887543656, 1.1496178368, -0.4891459742  
 O, 2.6419763506, -0.8622250398, -0.104010902  
 H, 2.6196698475, -1.7942126718, 0.1770118209  
 O, 0.0518575276, -0.6312716954, -0.9691515451  
 H, 0.111170301, -2.3774565406, 0.3804921198  
 O, 0.8573909014, -1.9760405558, 0.8398611684  
 C, 0.7001575333, 0.390202492, 1.6224127332  
 C, -0.6362336384, 0.6240804102, 1.9025869349  
 C, 1.7115474542, 0.7204748468, 2.5085548032  
 C, -0.9663418973, 1.2097278883, 3.1190489872  
 H, -1.4006835407, 0.3591102295, 1.18629438  
 C, 1.3635688806, 1.2978683381, 3.7246303656  
 H, 2.7458131953, 0.5390801786, 2.2572025818  
 C, 0.0297036492, 1.5428025763, 4.0302459473

H, -2.0042751615, 1.4038277023, 3.3520232708  
H, 2.1400212489, 1.560332513, 4.4300197632  
H, -0.2332500045, 1.9951269378, 4.9765396366  
C, 1.8912703786, 1.3319860085, -1.8740385617  
H, 1.0359801348, 1.0729235124, -2.4965400012  
H, 2.1214896138, 2.3893977895, -1.9866484443  
H, 2.7591858617, 0.7407407696, -2.1699877697

**5** [methyl dihydrogen benzeneorthosulfonate, pseudorotamer **5**], in solution (at

PCM(methanol)/B3LYP/aug-cc-pVTZ level)

S, -1.0528346688, 0.3689351758, 0.0287321655  
O, -1.2559363257, -1.2725778348, -0.363467126  
O, -1.7640123989, 0.048332625, 1.4525320382  
H, -1.7750251359, 0.8975983432, 1.9285988499  
O, -1.7525295817, 0.9458664311, -1.127769047  
H, -1.0311832026, 2.6191788948, 0.1214428445  
O, -0.6864424803, 1.973087544, 0.7493425201  
C, 0.7290461277, 0.0586696492, 0.0028874921  
C, 1.4278669671, 0.444957005, -1.1300434253  
C, 1.34711654, -0.5359109146, 1.0912338691  
C, 2.8002002645, 0.2224199695, -1.1691390962  
H, 0.9192250184, 0.9074797523, -1.9635727424  
C, 2.721402826, -0.7452302727, 1.0372602836  
H, 0.778623467, -0.8316329501, 1.9603538376  
C, 3.4463233669, -0.3688879414, -0.0885006837  
H, 3.3607147424, 0.5137411397, -2.0464265467  
H, 3.2211590817, -1.2064420278, 1.8776576625  
H, 4.5136319521, -0.5370461818, -0.1239673614  
C, -2.5698812031, -1.7459207128, -0.6817903251  
H, -2.9786101961, -1.2162587387, -1.541016815  
H, -2.4527644568, -2.7995811448, -0.9252800409  
H, -3.2437947036, -1.6463078097, 0.1694546463

**5a** [methyl dihydrogen benzeneorthosulfonate, pseudorotamer **5a**], in gas phase (at B3LYP/aug-cc-pVTZ level)

S, -1.016799732, 0.1107703252, 0.7436740641  
O, -1.8672110853, 1.2487792279, -0.0681468765  
O, -1.2303032892, -1.0404489886, -0.5563359723  
H, -1.8007548966, -1.7267430048, -0.1911457717  
O, -1.665663894, -0.7538407783, 1.7463735235  
C, 0.7486502367, 0.1083998902, 0.3010102466  
C, 1.4809073026, -1.0416182149, 0.5494047048  
C, 1.3244965478, 1.2435226821, -0.2459547128  
C, 2.836793973, -1.0471062688, 0.2472692434  
H, 1.004494663, -1.9144300868, 0.9709064268  
C, 2.6777190465, 1.2141189327, -0.5665899319  
H, 0.735043758, 2.1322724956, -0.4115444962  
C, 3.434054718, 0.0756120665, -0.3161043152  
H, 3.422997725, -1.9339120119, 0.4454155663  
H, 3.1394042076, 2.0890271729, -1.0034090621  
H, 4.4877521521, 0.0624262675, -0.5589471256  
C, -2.7646879702, 0.9481285212, -1.1582079409  
H, -3.5055645476, 0.2076670015, -0.8682803185  
H, -3.2538362641, 1.9016510715, -1.3461268382  
H, -2.2228457218, 0.612859879, -2.0357950279

O,-0.6095186667,1.3655783415,1.8360660479  
H,-1.3217004826,1.4067348487,2.4864685664

**5a** [methyl dihydrogen benzeneorthosulfonate, pseudorotamer **5a**], in solution (at PCM(methanol)/B3LYP/aug-cc-pVTZ level)

S,-1.0105808207,0.0356708431,0.7030518878  
O,-1.8720721055,1.2448075163,0.035651154  
O,-1.1835610338,-0.9637535873,-0.7146156805  
H,-1.8633662102,-1.6192809093,-0.5133912853  
O,-1.657791509,-0.9337920519,1.6067519683  
C,0.7617995992,0.069510907,0.2941669663  
C,1.5429895209,-0.9946722564,0.7165915508  
C,1.2852027695,1.1388262232,-0.4133527869  
C,2.9014625706,-0.9786435143,0.4206310784  
H,1.1079533442,-1.8186333648,1.2638431648  
C,2.6448373901,1.133000307,-0.7122586481  
H,0.6565453708,1.9591919084,-0.7259273907  
C,3.4515762784,0.0805559961,-0.2947505163  
H,3.5262580443,-1.7980269056,0.7478350221  
H,3.0692401846,1.957154109,-1.2686271715  
H,4.5076339376,0.0848958304,-0.5260576378  
C,-2.7911772025,1.0613607316,-1.0723058008  
H,-3.5161989354,0.2821505282,-0.8561368355  
H,-3.2937149174,2.0228964076,-1.135608958  
H,-2.2562255577,0.8455162789,-1.9896046135  
O,-0.6006015636,1.1728416613,1.9346028598  
H,-1.3767813743,1.2878727115,2.4995116727

**5b** [methyl dihydrogen benzeneorthosulfonate, pseudorotamer **5b**], in gas phase (at B3LYP/aug-cc-pVTZ level)

S,-0.6403552423,-0.5913159715,-0.818095312  
O,-2.2287047078,-1.3909998332,-1.1984376348  
O,-0.8963377442,-0.9039684617,0.7700259754  
O,-0.0278292998,-1.8468049231,-1.6823935986  
H,-0.8101626948,-2.3051873848,-2.0356967338  
C,1.0975698731,-0.153133873,-0.3572801587  
C,1.5527557996,1.1354160986,-0.5938955761  
C,1.9367293798,-1.1017051089,0.2211751731  
C,2.8589019899,1.4766690894,-0.2496507284  
H,0.8948138411,1.8606977316,-1.0449170655  
C,3.2356887764,-0.7536738479,0.5632196635  
H,1.582381785,-2.1050845773,0.4033014497  
C,3.7005567629,0.5372249046,0.3283473349  
H,3.2124526606,2.4814798456,-0.4378097334  
H,3.8860596443,-1.4921612876,1.0124320977  
H,4.7141271033,0.8053584597,0.5944259599  
O,-1.0700432299,0.6799255289,-1.414643689  
C,-2.1945659414,-1.0847264946,1.375457307  
H,-2.6107763585,-2.0540427946,1.1245691411  
H,-1.9880146499,-1.0147037443,2.4415233714  
H,-2.8780350631,-0.2938814555,1.0790311453  
H,-2.7248529944,-0.6913455705,-1.6375897888

**5b** [methyl dihydrogen benzeneorthosulfonate, pseudorotamer **5b**], in solution (at PCM(methanol)/B3LYP/aug-cc-pVTZ level)

S,-0.6534955461,-0.5736583006,-0.8263761011  
 O,-2.2211795655,-1.362872771,-1.2017256375  
 O,-0.9072435222,-0.8522778786,0.7646761225  
 O,-0.0278139561,-1.8191491525,-1.6980930811  
 H,-0.7920153819,-2.2911108877,-2.0720389815  
 C,1.0905869851,-0.1390358306,-0.360208893  
 C,1.5681517043,1.1376538323,-0.6196180736  
 C,1.9136786645,-1.0870235837,0.2442973884  
 C,2.8778332393,1.4678959372,-0.2736541869  
 H,0.9279879763,1.8676631742,-1.0880804669  
 C,3.2164061048,-0.7512889698,0.5875612176  
 H,1.5448156982,-2.0810540469,0.4488956973  
 C,3.7026267759,0.5281156986,0.329019715  
 H,3.2462502986,2.4638222543,-0.4792183159  
 H,3.8519211319,-1.4897664619,1.0572519008  
 H,4.7179887134,0.7869404209,0.596753963  
 O,-1.0645359674,0.7016595321,-1.4394962637  
 C,-2.1910591109,-1.1206969837,1.382433907  
 H,-2.5322118681,-2.1212818908,1.1432697157  
 H,-1.9804908014,-1.0300527925,2.4453578569  
 H,-2.9299694035,-0.383162967,1.0858125982  
 H,-2.7558724792,-0.6572820022,-1.5837214813

**5c** [methyl dihydrogen benzeneorthosulfonate, pseudorotamer **5c**], in gas phase (at B3LYP/aug-cc-pVTZ level)

S,-0.849407167,0.2492896436,0.5259812119  
 O,-2.661302277,0.0638290455,0.4031075643  
 O,-0.8390737832,-1.3482206185,0.9943277815  
 O,-0.9336547921,0.8656811198,-1.018313832  
 H,-1.8422874727,1.186606928,-1.1314108165  
 C,0.9627483897,0.0670309687,0.2400480891  
 C,1.4468273764,-0.8002776088,-0.732214638  
 C,1.8257173593,0.8190521991,1.0203206214  
 C,2.8171749364,-0.9129856099,-0.9225570587  
 H,0.767904874,-1.3838704193,-1.3370266927  
 C,3.1992553793,0.6990615116,0.8218745049  
 H,1.4279342652,1.4860336578,1.7692481621  
 C,3.6957561964,-0.1633115444,-0.145688117  
 H,3.1985166737,-1.586627806,-1.677953423  
 H,3.8769070543,1.2842229526,1.4286903474  
 H,4.7629818008,-0.2532733061,-0.2963795646  
 O,-0.9404828716,1.2213141407,1.5988091217  
 C,-3.2380392747,-0.835635802,-0.5351747518  
 H,-4.3174296576,-0.7045798184,-0.4580595728  
 H,-2.9360329794,-0.629320521,-1.5667872665  
 H,-3.0023456267,-1.8838232317,-0.3239504578  
 H,-1.7247114636,-1.5353058511,1.3431087873

**5c** [methyl dihydrogen benzeneorthosulfonate, pseudorotamer **5c**], in solution (at PCM(methanol)/B3LYP/aug-cc-pVTZ level)

S,-0.8639402606,0.2457209553,0.5236477427  
 O,-2.643506074,0.0665664667,0.407712665  
 O,-0.830805534,-1.3431353707,1.0146048545  
 O,-0.9247283851,0.880299617,-1.0128290619  
 H,-1.8329981731,1.1793938218,-1.1796889075

C, 0.9551300372, 0.0686800984, 0.2444854798  
C, 1.4376996764, -0.8025787467, -0.7265318507  
C, 1.821395549, 0.8221958487, 1.0207948962  
C, 2.8084885466, -0.9169104656, -0.9185073902  
H, 0.7587737314, -1.3881624297, -1.3295960764  
C, 3.1956344232, 0.7007341888, 0.8208849424  
H, 1.4319283495, 1.49356813, 1.7698350443  
C, 3.6899499042, -0.1654076134, -0.1451618491  
H, 3.1873835205, -1.5932410167, -1.6724507727  
H, 3.8740295208, 1.2874589239, 1.4251337014  
H, 4.7566436248, -0.2568181059, -0.2973249784  
O, -0.9461983091, 1.2256493459, 1.6019493323  
C, -3.2301222004, -0.8326219219, -0.5391648579  
H, -4.3068779107, -0.7200821565, -0.4261884403  
H, -2.9591546955, -0.5927142166, -1.5694447128  
H, -2.965687019, -1.8748347489, -0.3475152193  
H, -1.7160813823, -1.5788705737, 1.3353554586

**6** [methyl dihydrogen benzeneorthosulfonate, water elimination TS], in gas phase (at B3LYP/aug-cc-pVTZ level)

S, -1.1203444735, -0.4565453109, 0.1578967297  
O, -1.7914224741, -0.953999404, -1.1801249368  
O, -1.887070055, 0.1974039281, 1.2051817021  
O, -0.8742562899, -1.9715708114, 0.7526016554  
C, 0.6435650557, -0.1549235468, 0.0539905376  
C, 1.2067353868, 0.6904641466, 0.9954765835  
C, 1.3889373587, -0.7792221878, -0.9325105105  
C, 2.5772621507, 0.9121390372, 0.9441227195  
H, 0.5891254081, 1.1655404986, 1.743376281  
C, 2.7571253994, -0.5392864439, -0.972999207  
H, 0.9167327072, -1.4321970492, -1.6511821617  
C, 3.3500434782, 0.3016732286, -0.0378271093  
H, 3.0381794602, 1.5666855907, 1.6707684341  
H, 3.3578122171, -1.0127399466, -1.7371660148  
H, 4.4154532077, 0.4825237105, -0.0750941655  
H, -1.832522046, 0.0320618794, -1.581684653  
O, -1.229208475, 1.2366356122, -1.0611476031  
H, -1.819665767, 1.855803412, -0.6192931069  
C, -2.0317279743, -2.7127758752, 1.1803995898  
H, -1.6401619431, -3.6382690353, 1.5933170236  
H, -2.5752652453, -2.1626503202, 1.9463214628  
H, -2.682969274, -2.9299583428, 0.3346781394

**6** [methyl dihydrogen benzeneorthosulfonate, water elimination TS], in solution (at PCM(methanol)/B3LYP/aug-cc-pVTZ level)

S, 1.0520656475, 0.2668327608, -0.0570838015  
O, 1.7354860687, 0.3964018829, 1.3631145394  
O, 1.669075037, 0.8355955319, -1.2450520686  
O, 1.3438444318, -1.3379193175, -0.1942644211  
C, -0.7209662591, 0.0128122177, -0.0264002251  
C, -1.4309059455, 0.3048649996, -1.1803948133  
C, -1.3189678573, -0.4895229526, 1.118846918  
C, -2.8022699746, 0.0780829136, -1.1809130018  
H, -0.9318653634, 0.6999117481, -2.0527897554  
C, -2.692677838, -0.7025792776, 1.0999167484

H, -0.7375858217, -0.708211606, 2.0019889695  
 C, -3.4313285092, -0.421119032, -0.0448085964  
 H, -3.3760425444, 0.2953998437, -2.0706924923  
 H, -3.181539822, -1.0905993047, 1.9823220472  
 H, -4.4988255018, -0.5911371752, -0.0514577059  
 H, 1.464620137, 1.3908744112, 1.4988853301  
 O, 0.52812823, 2.203412878, 0.62891055  
 H, 0.964345838, 2.8158984169, 0.0265552283  
 C, 2.7121266953, -1.7676795274, -0.389540811  
 H, 2.6538947908, -2.8457073897, -0.5017390998  
 H, 3.1253461012, -1.3197029413, -1.2901244683  
 H, 3.3187924597, -1.5150090804, 0.4774669297

**7 [methyl benzenesulfonate···water HB complex], in gas phase (at B3LYP/aug-cc-pVTZ level)**

S, -0.875976914, -1.969670581, -0.3649975313  
 O, 0.2305536059, -1.1058775502, -0.7228704495  
 H, 0.4682669533, 0.8257653731, -0.3572854264  
 O, -0.8282458495, -3.3854739242, -0.663912387  
 O, -1.010692513, -1.7692608182, 1.23427924  
 C, -2.4012863686, -1.2919501274, -1.0009048608  
 C, -3.3383719064, -2.1545561647, -1.5579577804  
 C, -2.6145678888, 0.0829744164, -0.9353874999  
 C, -4.5221191603, -1.6255673637, -2.0594726776  
 H, -3.1327762937, -3.2134945371, -1.6066497623  
 C, -3.8032806416, 0.5934247117, -1.438936663  
 H, -1.8679613889, 0.7424312459, -0.5140519126  
 C, -4.7536706824, -0.2564742384, -1.9979224211  
 H, -5.2577455443, -2.2834728441, -2.5009438951  
 H, -3.982359606, 1.6588704498, -1.4001757951  
 H, -5.6748496372, 0.1516063858, -2.3912781575  
 O, 0.2520506195, 1.7566202124, -0.1978018685  
 H, 0.8888801401, 2.0601975576, 0.4544097308  
 C, -1.8908131075, -2.6588443182, 1.9550355197  
 H, -1.622527097, -3.6946362604, 1.7619328502  
 H, -1.7396311, -2.4161238415, 3.0023601393  
 H, -2.9291137694, -2.4747651438, 1.6788060381

**7 [methyl benzenesulfonate···water HB complex], in solution (at PCM(methanol)/B3LYP/aug-cc-pVTZ level)**

S, 0.8390480677, 0.0236846062, -0.3155102468  
 O, 1.2287784489, 1.3718351929, -0.6996024496  
 H, 2.7521566451, 2.4949777013, -0.2632413368  
 O, 1.2826019901, -1.1009641532, -1.1181736775  
 O, 1.4189955055, -0.1162796615, 1.1757766106  
 C, -0.9279383222, -0.045697011, -0.1193564485  
 C, -1.6203991325, -1.1583553963, -0.5825038814  
 C, -1.5773371614, 1.0235555485, 0.4933926616  
 C, -3.0014366578, -1.1974251344, -0.4266404066  
 H, -1.0910732862, -1.969098223, -1.0593879367  
 C, -2.9551695086, 0.9677374979, 0.6439659405  
 H, -1.0192803725, 1.8812932085, 0.8390341901  
 C, -3.6646242985, -0.1397224101, 0.1848478131  
 H, -3.5551774288, -2.0534126426, -0.7850926497  
 H, -3.4751057668, 1.7891341047, 1.1160733189  
 H, -4.7386793758, -0.1752118844, 0.3030323416

O, 3.4534407351, 3.1196551319, -0.0207887978  
H, 4.1319080999, 3.0057192183, -0.6937488466  
C, 1.3445853297, -1.4126828264, 1.8310246148  
H, 1.8659017923, -1.2758368955, 2.7720730316  
H, 0.3062978073, -1.6822569519, 2.0137504121  
H, 1.8408538893, -2.1661020198, 1.2260467429

**8 [methyl benzenesulfonate], in gas phase (at B3LYP/aug-cc-pVTZ level)**

S, -1.5293036387, 0.0210391228, -0.3427997297  
O, -2.0547797889, -0.1507700301, 1.1821042112  
O, -1.9607247736, 1.3120455735, -0.8408808657  
O, -1.9202913761, -1.2082308966, -0.9878636495  
C, 0.2484579914, 0.0464924661, -0.152190815  
C, 0.9136066147, -1.1494107158, 0.1016768318  
C, 0.9331384018, 1.2499933823, -0.2679957069  
C, 2.2930187304, -1.1309149414, 0.2509884576  
H, 0.3577169719, -2.0733971202, 0.1666823596  
C, 2.3157169042, 1.254143724, -0.1175543267  
H, 0.3907210015, 2.1575811576, -0.4879125001  
C, 2.9921308938, 0.0684932279, 0.1432783962  
H, 2.8234572098, -2.0528584544, 0.4448317306  
H, 2.8618029907, 2.18265535, -0.2102446809  
H, 4.0676504152, 0.0758699552, 0.2569068882  
C, -2.0473611514, 1.0118689296, 2.0359220804  
H, -2.6137354571, 1.8207359757, 1.5810121907  
H, -2.5214871456, 0.6880864899, 2.957645882  
H, -1.0250047442, 1.3317507339, 2.239464256

**8 [methyl benzenesulfonate], in solution (at PCM(methanol)/B3LYP/aug-cc-pVTZ level)**

S, 0, 1.2538833456, 0.3596886919, -0.4246991001  
O, 0, 1.8947773508, 0.0047823716, 1.0104544403  
O, 0, 1.732017187, -0.5955688187, -1.4096272421  
O, 0, 1.5482402991, 1.7697754956, -0.5888380112  
C, 0, -0.4973427456, 0.1321628719, -0.1884135082  
C, 0, -1.2023539286, 1.0801102917, 0.5494387396  
C, 0, -1.1227717309, -0.9797767431, -0.7406828799  
C, 0, -2.5657069779, 0.9019415552, 0.7355705839  
H, 0, -0.6967278306, 1.9407264879, 0.9619575094  
C, 0, -2.4897682033, -1.1437740905, -0.5463830391  
H, 0, -0.5539038193, -1.6946412047, -1.3154727842  
C, 0, -3.2070800906, -0.2073128214, 0.1892040744  
H, 0, -3.1276890858, 1.6299596636, 1.3031725829  
H, 0, -2.990699063, -2.0015564154, -0.9720795856  
H, 0, -4.2700972299, -0.338864254, 0.3362132261  
C, 0, 1.9226436355, -1.385779875, 1.4289848342  
H, 0, 2.4662261473, -1.9842719196, 0.7034132647  
H, 0, 2.4415703253, -1.3785593118, 2.3814494836  
H, 0, 0.9093064151, -1.7610919753, 1.5586804116

**9 [water], in gas phase (at B3LYP/aug-cc-pVTZ level)**

H, 0.7634939049, 0., -0.4641537136  
H, -0.7634939049, 0., -0.4641537136  
O, 0., 0., 0.1208598971

**9 [water], in solution (at PCM(methanol)/B3LYP/aug-cc-pVTZ level)**

H, 0., 0.7620989914, -0.4693792381  
H, 0., -0.7620989914, -0.4693792381  
O, 0., 0., 0.1197394762

**10** [methyloxonium cation], in gas phase (at B3LYP/aug-cc-pVTZ level)

H, -0.2670366005, -1.1506144944, 0.7996494277  
H, -0.2670366005, -1.1506144944, -0.7996494277  
O, 0.0879944285, -0.7201125046, 0.  
C, -0.0180094119, 0.7982185473, 0.  
H, 0.5045316508, 1.1049239762, 0.8982291696  
H, 0.5045316508, 1.1049239762, -0.8982291696  
H, -1.0695900971, 1.0625723637, 0.

**10** [methyloxonium cation], in solution (at PCM(methanol)/B3LYP/aug-cc-pVTZ level)

H, -0.8312679086, -0.3747393882, 0.2340822704  
H, -0.0001213504, 0.9745711116, 0.1711151964  
O, 0.0037736008, 0.0290159248, -0.0656147506  
C, 1.2231199706, -0.6992128413, 0.4242957545  
H, 1.1158757945, -1.7055459322, 0.0424638547  
H, 2.0562227456, -0.1789550246, -0.0287767603  
H, 1.2330668347, -0.6548518216, 1.5061795689

**11** [benzenesulfonic acid···methyloxonium cation HB complex], in gas phase (at B3LYP/aug-cc-pVTZ level)

S, 0.6089184469, -0.6058736706, 0.2794296759  
O, 1.0446131972, -0.0445169274, 1.5363889001  
H, 2.593942251, 2.3377010871, 0.2356880207  
H, 1.872691154, -2.3341766055, 0.463297136  
O, 0.9580126639, -2.1574309634, 0.1819824026  
C, -1.1356474537, -0.6429771455, 0.0857128984  
C, -1.6831938142, -0.7599689125, -1.1904370916  
C, -1.9144280417, -0.5653275657, 1.2377799633  
C, -3.0642406361, -0.8004187486, -1.3051410125  
H, -1.0515869706, -0.814834008, -2.0645230557  
C, -3.2941436345, -0.6050418167, 1.0963567227  
H, -1.4550999178, -0.4690566523, 2.2104453602  
C, -3.8636726276, -0.7238050564, -0.1674541583  
H, -3.516103449, -0.890063876, -2.2824500321  
H, -3.9220067418, -0.5420777036, 1.9733234501  
H, -4.9395738722, -0.754741899, -0.2680543389  
C, 3.3372496972, 2.492333544, -1.6677927506  
H, 2.8806447611, 2.3138431577, -2.6344608124  
H, 3.5924375732, 3.5402923516, -1.5541754899  
H, 4.1980687008, 1.8485055045, -1.512575747  
O, 2.2962465407, 2.1834725326, -0.6727312385  
O, 1.2300867129, 0.0241043118, -0.9328565647  
H, 1.8061259905, 1.1742443517, -0.7713476578

**11** [benzenesulfonic acid···methyloxonium cation HB complex], in solution (at PCM(methanol)/B3LYP/aug-cc-pVTZ level)

S, 0.4020332905, 0.8814083549, 0.111664529  
O, 0.6933854495, 1.7124819853, -1.0343222895  
H, 3.5364193711, -0.5012659838, -1.6317680018  
H, 0.9984142865, 2.2229075375, 1.682759057  
O, 0.1742800118, 1.7766593867, 1.4187405098

C, -1.1868360792, 0.1203866468, -0.0103065669  
 C, -1.491178658, -0.9544785476, 0.8205873916  
 C, -2.0872532692, 0.6207696864, -0.9443313517  
 C, -2.7446483329, -1.5378290974, 0.7082992777  
 H, -0.7684001007, -1.3272685424, 1.5307255698  
 C, -3.3359842279, 0.0211097203, -1.0429803158  
 H, -1.8164060493, 1.4508886498, -1.5788640957  
 C, -3.6622542464, -1.0510424438, -0.2192261577  
 H, -3.0029395655, -2.3736334766, 1.3423453921  
 H, -4.0500632002, 0.3917425229, -1.7640491168  
 H, -4.636106777, -1.5129897378, -0.3014815316  
 C, 4.4832460279, -1.3283512922, -0.0063922408  
 H, 4.1218587402, -1.9888267869, 0.7714715821  
 H, 5.2117726866, -1.8238826425, -0.6356049989  
 H, 4.857646307, -0.3933359961, 0.3949301399  
 O, 3.3092699374, -1.0529021096, -0.8659839053  
 O, 1.4106318538, -0.1363580282, 0.4778162236  
 H, 2.5101225439, -0.6313178059, -0.3490201

**12 [protonated benzenesulfonic acid + methanol addition TS], in gas phase (at B3LYP/aug-cc-pVTZ level)**

S, 1.1614403424, -0.4981646803, 0.2785543204  
 O, 1.9806834411, 0.3035588619, 1.310058668  
 H, 2.1002763277, 1.1611468428, 0.609552543  
 H, 1.8894129961, -2.1884007283, 1.4233059381  
 O, 1.0305853055, -1.861940175, 1.1006849438  
 C, -0.5856566537, -0.235733815, 0.1034415192  
 C, -1.2150425488, -0.702569423, -1.0432759164  
 C, -1.2459157595, 0.3970476928, 1.1499884165  
 C, -2.5900085659, -0.524820265, -1.1320009224  
 H, -0.6690876473, -1.2009826809, -1.8305356969  
 C, -2.6194742967, 0.5622031504, 1.0288031332  
 H, -0.7212043447, 0.7384521239, 2.0305611025  
 C, -3.2852134163, 0.1042648423, -0.1041416609  
 H, -3.1140721753, -0.8839550435, -2.0059749714  
 H, -3.1661891312, 1.0453782897, 1.8257543734  
 H, -4.3548678868, 0.2360707175, -0.1850775609  
 C, 0.7705213912, 2.2240340555, -1.213424468  
 H, 0.0765928726, 2.5906671915, -0.4566840068  
 H, 1.3979329045, 3.0480497709, -1.5513276711  
 H, 0.2133878975, 1.8340530759, -2.0646072206  
 O, 1.6474106293, 1.2225198608, -0.6862963106  
 O, 1.8996470595, -1.1535840285, -0.9539927592  
 H, 2.1965585786, -0.4022026465, -1.5159850429

**12 [protonated benzenesulfonic acid + methanol addition TS], in solution (at PCM(methanol)/B3LYP/aug-cc-pVTZ level)**

S, -1.0825871714, -0.524968231, 0.2225085067  
 O, -1.8076916836, -0.9317205496, -1.1170835061  
 O, -1.8199072257, 0.0245740083, 1.3473197162  
 H, -1.6531525085, -2.4920078628, 0.9450513748  
 O, -0.8110772516, -2.0859304619, 0.6862120077  
 C, 0.6699239466, -0.1843285587, 0.0813642398  
 C, 1.2512682217, 0.5963445998, 1.0686562916  
 C, 1.3898507181, -0.7206097474, -0.9756714266

C, 2.616382252, 0.8467637136, 0.986762785  
 H, 0.6602071655, 0.9975330382, 1.8783579589  
 C, 2.7521454246, -0.4532458343, -1.0418035382  
 H, 0.907906189, -1.3262904121, -1.7284687099  
 C, 3.3633796373, 0.3268960692, -0.0650420822  
 H, 3.0918095389, 1.4500471194, 1.7471345043  
 H, 3.3333048667, -0.8581074516, -1.858219693  
 H, 4.4237114544, 0.5287794799, -0.123597318  
 C, -1.8852765683, 2.3774060561, -0.325270748  
 H, -1.2650853349, 2.8165183431, 0.4644273495  
 H, -2.0274040691, 3.1380402528, -1.0992678296  
 H, -2.8643022154, 2.1433946062, 0.1057278268  
 H, -1.8921879434, 0.0586595965, -1.4661358385  
 O, -1.2618674431, 1.2529772264, -0.8957588711

**13 [protonated methyl dihydrogen benzeneorthosulfonate], in gas phase (at B3LYP/aug-cc-pVTZ level)**

S, 1.0415524435, -0.2570622902, 0.0826568688  
 O, 1.5986211769, 1.2456067054, -0.0898554421  
 O, 1.7111746215, -0.3767608332, 1.531658218  
 H, 1.5888487881, -1.2868840449, 1.8554189857  
 H, -0.3935213087, -1.9789690814, 0.5386343314  
 O, 0.524784021, -1.924552256, 0.2408647831  
 C, -0.6537974721, 0.3385679063, -0.0854432471  
 C, -1.4859305819, -0.2753745442, -1.0178751756  
 C, -1.069006297, 1.3943054837, 0.719841692  
 C, -2.7845843806, 0.200291248, -1.1443414682  
 H, -1.1377226249, -1.0788795592, -1.6496943868  
 C, -2.3825944679, 1.826121891, 0.596118286  
 H, -0.3985197716, 1.8624831596, 1.423005593  
 C, -3.232883784, 1.2384636617, -0.3348809036  
 H, -3.4418813903, -0.2449870854, -1.8772381631  
 H, -2.7342760427, 2.6326137216, 1.2234108471  
 H, -4.248844985, 1.5939466668, -0.4328359664  
 C, 3.0155553983, 1.590673189, -0.0186022967  
 H, 3.5724696736, 1.0469320589, -0.7754022445  
 H, 3.0361235067, 2.6546973193, -0.2290031274  
 H, 3.3990353572, 1.3925737022, 0.9775054264  
 O, 1.8871782941, -0.7593792808, -1.173589104  
 H, 1.7392548158, -1.7151756882, -1.2929813158

**13 [protonated methyl dihydrogen benzeneorthosulfonate], in solution (at PCM(methanol)/B3LYP/aug-cc-pVTZ level)**

S, 0.9980959687, -0.3300356981, 0.0977934137  
 O, 1.2610818488, 1.1384260971, -0.553196372  
 O, 1.7985451062, 0.0915780172, 1.4137232774  
 H, 1.8954365706, -0.6851893939, 1.9930951579  
 H, 0.0166002098, -1.9803060704, 1.303915163  
 O, 0.7960951016, -1.9229480403, 0.7326141188  
 C, -0.7825649291, -0.0401158541, 0.0050103707  
 C, -1.583149561, -1.0031033931, -0.5990818258  
 C, -1.2925687164, 1.13335803, 0.5497048639  
 C, -2.9498838635, -0.7646388936, -0.667212167  
 H, -1.1660637518, -1.9049295061, -1.0195057209  
 C, -2.6655249643, 1.3306191544, 0.4984310686  
 H, -0.6470741545, 1.8661173521, 1.0065264228

C, -3.4889077803, 0.3913472256, -0.1141124914  
 H, -3.5886602624, -1.4901803579, -1.1493155756  
 H, -3.0865443447, 2.2264484031, 0.9313344822  
 H, -4.5551097097, 0.5617015857, -0.1604893747  
 C, 2.5945500894, 1.6906229599, -0.7235620755  
 H, 3.228037078, 0.999569914, -1.2716776052  
 H, 2.4377581743, 2.593635379, -1.3043869892  
 H, 3.0257475553, 1.9323862283, 0.2429646838  
 O, 1.7914824189, -1.0209896601, -1.0972920072  
 H, 1.8191859164, -1.9846314788, -0.9530298181

**14** [protonated methyl dihydrogen benzeneorthosulfonate, water elimination TS], in gas phase (at B3LYP/aug-cc-pVTZ level)

S, -1.1548043301, -0.5328182173, 0.002879573  
 O, -2.0388503639, 0.2265542225, -1.0087780683  
 H, -2.0467948238, 1.1449047489, -0.4164263112  
 O, -1.1261331421, -1.9547136781, -0.6623867828  
 C, 0.5988562444, -0.2503381089, 0.0006170498  
 C, 1.3272406766, -0.6005680535, 1.1302627115  
 C, 1.1609134351, 0.2803617376, -1.1542748582  
 C, 2.7014580748, -0.4035995412, 1.0871100655  
 H, 0.8544688958, -1.0178741645, 2.0069052634  
 C, 2.5372372931, 0.4667586929, -1.1638993044  
 H, 0.560023392, 0.5348683736, -2.0151424473  
 C, 3.3003871255, 0.1280473766, -0.0508167215  
 H, 3.3005971238, -0.669033154, 1.9461861812  
 H, 3.008786753, 0.8757781159, -2.045832824  
 H, 4.3704335406, 0.278486556, -0.0707413428  
 O, -1.476262903, 1.3419488878, 0.8594059232  
 O, -1.7884456844, -0.9721459907, 1.3752636271  
 H, -1.9546024918, -0.1288625234, 1.8627919289  
 C, -2.3696655713, -2.6888086404, -0.974646738  
 H, -2.0135733888, -3.6014272972, -1.437764819  
 H, -2.9025209929, -2.9019699858, -0.053424257  
 H, -2.9670080371, -2.1050234554, -1.6671064085  
 H, -0.7309772354, 1.9436741985, 0.9738131193

**14** [protonated methyl dihydrogen benzeneorthosulfonate, water elimination TS], in solution (at PCM(methanol)/B3LYP/aug-cc-pVTZ level)

S, 1.0044418843, 0.1885330054, -0.0004445305  
 O, 1.7175021551, 0.4823309301, 1.334343072  
 H, 1.4368237934, 1.5488516348, 1.3068863208  
 O, 1.3596416816, -1.3356590378, -0.1709773204  
 C, -0.7627020426, -0.01161225, -0.018752099  
 C, -1.454744454, 0.272438768, -1.1878505945  
 C, -1.3608954623, -0.4697875889, 1.1477004361  
 C, -2.8291986116, 0.0740954254, -1.1772020887  
 H, -0.9530381978, 0.6271670296, -2.0751690907  
 C, -2.7375013191, -0.651117011, 1.1279303699  
 H, -0.7861325483, -0.6776647281, 2.0375659442  
 C, -3.4650346772, -0.3817986713, -0.0268186584  
 H, -3.3983801927, 0.2788698624, -2.0720414413  
 H, -3.2358371572, -1.0046536479, 2.0186351123  
 H, -4.5356743305, -0.527837418, -0.0303465067  
 O, 0.7764514998, 2.2274174011, 0.2865834938

O,1.6560598529,0.6801397511,-1.3432733667  
H,1.5915853814,1.6616923508,-1.3445813665  
C,2.7573568968,-1.8001070717,-0.1321242976  
H,2.6756867504,-2.8661072253,-0.3054531773  
H,3.321057334,-1.319528248,-0.924834697  
H,3.1767745378,-1.5931018567,0.8461865797  
H,-0.1246477741,2.5283055959,0.4578589065

**15** [protonated methyl dihydrogen benzeneorthosulfonate···water HB complex], in gas phase (at B3LYP/aug-cc-pVTZ level)

S,0.86947,-0.24301,0.22884  
O,1.35612,0.06083,1.54566  
H,2.709,3.15231,0.5021  
O,1.13622,-1.70323,-0.25328  
C,-0.86723,-0.09585,0.05817  
C,-1.4444,-0.14554,-1.21111  
C,-1.61175,0.06048,1.22518  
C,-2.82205,-0.03464,-1.30087  
H,-0.83935,-0.26514,-2.09781  
C,-2.9901,0.17089,1.10663  
H,-1.12748,0.0974, 2.18957  
C,-3.58898,0.12241,-0.14765  
H,-3.29828,-0.06959,-2.27002  
H,-3.5928,0.29454,1.99465  
H,-4.66342,0.2086,-0.23013  
O,2.10566,2.96739,-0.22739  
H,2.2711,3.62602,-0.91222  
C,2.5176,-2.23135,-0.22844  
H,2.39659,-3.27163,-0.5053  
H,3.1151,-1.69629,-0.95986  
H,2.91846,-2.1376,0.77614  
O,1.5577,0.58909,-0.88532  
H,1.79539,1.55868,-0.59744

**15** [protonated methyl dihydrogen benzeneorthosulfonate···water HB complex], in solution (at PCM(methanol)/B3LYP/aug-cc-pVTZ level)

S,0.8243200405,-0.2851401934,0.1958930341  
O,1.2507054108,-0.3934171937,1.5721953869  
H,3.6864261575,2.5224790396,0.2602167454  
O,0.9866435819,-1.6522592047,-0.5834545849  
C,-0.9151757034,-0.0336524687,0.0487900721  
C,-1.4357299559,0.4713656209,-1.1397427598  
C,-1.7155423856,-0.353388187,1.1406012878  
C,-2.8078328739,0.6552353155,-1.2291126952  
H,-0.7889855919,0.7182585794,-1.9682344905  
C,-3.086045693,-0.1600296839,1.0308080772  
H,-1.2777878363,-0.7359307455,2.050100447  
C,-3.6278905511,0.3401318685,-0.1487305652  
H,-3.2351302598,1.0473110778,-2.1406424333  
H,-3.7269112488,-0.3982270838,1.8672896064  
H,-4.6957594797,0.4887618933,-0.2264645278  
O,2.7235617893,2.6389827792,0.3003843583  
H,2.4916114987,3.4566811708,-0.1687104707  
C,2.3346504558,-2.2220671192,-0.6967781866  
H,2.1852881079,-3.14667483,-1.2410813102

H, 2.9706894505, -1.5425774241, -1.2562335819  
H, 2.7324829686, -2.4174681639, 0.2945314859  
O, 1.5382172021, 0.7371338831, -0.6291094629  
H, 2.1788889159, 1.7563580698, -0.107435432

**16 [oxonium cation], in gas phase (at B3LYP/aug-cc-pVTZ level)**

H, -0.8163045293, -0.4712936476, 0.2265398663  
H, -0.000000006, 0.942587282, 0.2265398663  
H, 0.8163045353, -0.4712936372, 0.2265398663  
O, 0., -0.000000009, -0.0429598951

**16 [oxonium cation], in solution (at PCM(methanol)/B3LYP/aug-cc-pVTZ level)**

H, -0.000000787, 0.927998, -0.224395  
H, -0.8036698033, -0.4639990681, -0.224395  
H, 0.803669882, -0.4639989319, -0.224395  
O, 0., 0., 0.084148

**17 [protonated benzenesulfonic acid], in gas phase (at B3LYP/aug-cc-pVTZ level)**

S, -0.5852039241, -0.0503841858, -0.0338463939  
O, -1.48401212, -0.579311132, -1.2052162305  
H, -1.6797606104, -1.5340381703, -1.1375997944  
O, 0.7216489738, -0.8990251792, -0.3438826182  
H, 1.3139567483, -0.9401718218, 0.4296884145  
O, -1.0825136037, -0.2664298453, 1.288401436  
C, -0.3055177812, 1.6112312966, -0.4667721521  
C, -0.6837263904, 2.5770923553, 0.4675775344  
C, 0.2731308257, 1.9192849468, -1.7016864325  
C, -0.469222094, 3.907391667, 0.1393497486  
H, -1.1292089925, 2.2968421576, 1.4105807149  
C, 0.4724822191, 3.2555334373, -1.9994010519  
H, 0.5552511757, 1.147052855, -2.4024434671  
C, 0.1030325964, 4.2414587594, -1.0840289795  
H, -0.7512079453, 4.6799012449, 0.8397973337  
H, 0.9163741887, 3.5302739973, -2.9452128213  
H, 0.2648798238, 5.2816768282, -1.3299671108

**17 [protonated benzenesulfonic acid], in solution (at PCM(methanol)/B3LYP/aug-cc-pVTZ level)**

S, -1.394006, 0.135164, -0.004735  
O, -1.788859, -0.714577, -1.254127  
H, -2.753723, -0.844219, -1.345164  
O, -1.960427, -0.810832, 1.122618  
H, -1.964542, -0.377488, 1.99733  
O, -1.921693, 1.464224, 0.044763  
C, 0.348924, 0.039139, -0.007605  
C, 1.052456, 1.241138, -0.018957  
C, 0.967284, -1.211874, 0.016747  
C, 2.438186, 1.177929, -0.010027  
H, 0.535331, 2.188107, -0.034549  
C, 2.351124, -1.243639, 0.023413  
H, 0.39208, -2.1255, 0.029557  
C, 3.080282, -0.055525, 0.010285  
H, 3.011962, 2.092694, -0.018912  
H, 2.860986, -2.195471, 0.040864  
H, 4.160309, -0.094285, 0.017479

benzenesulfonylium cation, in gas phase (at B3LYP/aug-cc-pVTZ level)

S,0.,0.,-1.61417517  
O,0.,-1.27672928,-2.25724307  
O,0.,1.27672928,-2.25724307  
C,0.,0.,0.09584283  
C,0.,1.24325997,0.75924073  
C,0.,-1.24325997,0.75924073  
C,0.,1.22135308,2.13772673  
H,0.,2.17038592,0.20560365  
C,0.,-1.22135308,2.13772673  
H,0.,-2.17038592,0.20560365  
C,0.,0.,2.81944483  
H,0.,2.15127812,2.68755165  
H,0.,-2.15127812,2.68755165  
H,0.,0.,3.90104583

benzenesulfonylium cation, in solution (at PCM(methanol)/B3LYP/aug-cc-pVTZ level)

S,0.,0.,-1.6037517081  
O,0.,-1.271725796,-2.2585171267  
O,0.,1.271725796,-2.2585171267  
C,0.,0.,0.0981379241  
C,0.,1.2429480331,0.7594483948  
C,0.,-1.2429480331,0.7594483948  
C,0.,1.220720597,2.1366374138  
H,0.,2.1684329153,0.2056929471  
C,0.,-1.220720597,2.1366374138  
H,0.,-2.1684329153,0.2056929471  
C,0.,0.,2.8173914543  
H,0.,2.1499375066,2.6857700446  
H,0.,-2.1499375066,2.6857700446  
H,0.,0.,3.8980766824

**18** [benzenesulfonylium cation···water complex], in gas phase (at B3LYP/aug-cc-pVTZ level)

S,0.4273739318,-1.3401186303,0.  
O,0.7104010754,-1.9198403317,1.2750341299  
O,0.7104010754,-1.9198403317,-1.2750341299  
H,-1.9909060085,-2.4610889867,-0.7783158583  
H,-1.9909060085,-2.4610889867,0.7783158583  
O,-1.748183763,-1.9379031033,0.  
C,0.1763387614,0.3645499519,0.  
C,0.0874251197,1.0218655666,-1.2353603329  
C,0.0874251197,1.0218655666,1.2353603329  
C,-0.0839296123,2.393023718,-1.2168656031  
H,0.1647892612,0.4758988102,-2.1635419521  
C,-0.0839296123,2.393023718,1.2168656031  
H,0.1647892612,0.4758988102,2.1635419521  
C,-0.1710045628,3.0711979373,0.  
H,-0.1469651037,2.9362981489,-2.14845328  
H,-0.1469651037,2.9362981489,2.14845328  
H,-0.3064190307,4.1440055338,0.

**18** [benzenesulfonylium cation···water complex], in solution (at PCM(methanol)/B3LYP/aug-cc-pVTZ level)

S,-1.011046376,0.5788324566,-0.5475078812  
O,-1.6379235644,-0.2678388326,-1.5158409946

O,-1.3785941051,1.9366874955,-0.2863110771  
H,-2.5702561708,0.3267341155,1.4982175299  
O,-1.8337987636,-0.2266742269,1.1870422936  
C,0.6386028052,0.1864401316,-0.1969907082  
C,1.389811446,1.0979436703,0.5507440029  
C,1.1510724532,-1.0168247078,-0.6906619474  
C,2.7144391112,0.7841135884,0.7957676164  
H,0.9528348047,2.01483554,0.9144452797  
C,2.4792267508,-1.3011990798,-0.4273983192  
H,0.5344724897,-1.6924507339,-1.2627565192  
C,3.2526071094,-0.40734307,0.3112515513  
H,3.3276641955,1.4679464914,1.3633819689  
H,2.911282517,-2.2183153444,-0.7989967971  
H,4.2884310431,-0.6416803176,0.5115722864  
H,-2.182281046,-1.1234413363,1.047482805

**19** [methanol···benzenesulfonylium cation···water complex], in gas phase (at B3LYP/aug-cc-pVTZ level)

O,-1.6656020005,0.5765246191,-1.1732232402  
O,-1.4375708634,1.0816140386,1.3235828862  
S,-1.0113095295,0.4874600221,0.0943147561  
H,-2.358892153,-1.3063085443,1.4136509297  
H,-0.2679447356,3.3740156349,-1.342851166  
H,-0.0392878232,3.6644253233,0.1451858226  
O,-1.8122170163,-1.4683149834,0.6310453316  
O,-0.0200053406,2.9579167052,-0.5098029827  
C,0.6423913978,-0.0302827375,0.0449013676  
C,1.3772347377,-0.0128502906,1.2327465634  
C,1.1721823571,-0.4376766089,-1.1817961162  
C,2.6990258269,-0.4186563632,1.1755214788  
H,0.929848989,0.3159281472,2.1585273435  
C,2.4967078315,-0.8383966082,-1.2073376331  
H,0.5717280077,-0.423413406,-2.0787243062  
C,3.2527499865,-0.8299223778,-0.0361113915  
H,3.2990314822,-0.4122243947,2.0738728717  
H,2.9420005084,-1.1524572803,-2.1401763838  
H,4.286623882,-1.144522997,-0.0685106132  
C,-2.5674927274,-2.2199885028,-0.3623503098  
H,-2.9153758782,-3.1397730764,0.102303391  
H,-3.4015937202,-1.6311172801,-0.7357434082  
H,-1.875547219,-2.453319039,-1.1643051914

**19** [methanol···benzenesulfonylium cation···water complex], in solution (at PCM(methanol)/B3LYP/aug-cc-pVTZ level)

O,-1.6568690302,0.6226530068,-1.1552499042  
O,-1.4143365596,1.0906544286,1.3355026204  
S,-1.0370823377,0.4306764726,0.1209108961  
H,-2.321227775,-1.2548158011,1.4176779582  
H,-0.2121343764,3.4645066861,-1.2446396247  
H,0.2075328704,3.6425003149,0.2133663281  
O,-1.8358742534,-1.3799456465,0.5853997443  
O,0.2163417447,3.0081838364,-0.5119899165  
C,0.6224738871,-0.0890265648,0.0549811204  
C,1.3611977529,-0.0898522878,1.2383507255  
C,1.1471975079,-0.4745376437,-1.1786240915

C, 2.6848971147, -0.4898767491, 1.1690282392  
H, 0.9172301347, 0.2188643686, 2.1720118532  
C, 2.4738786593, -0.8696036667, -1.2172421115  
H, 0.5416542751, -0.4565779733, -2.0714160919  
C, 3.2354089018, -0.8780113217, -0.050773451  
H, 3.2869225519, -0.4972467663, 2.0655245655  
H, 2.9134650836, -1.1679801516, -2.1574677165  
H, 4.2696714187, -1.1887951369, -0.0928579451  
C, -2.6773507527, -2.058890798, -0.4051272664  
H, -3.0337787751, -2.9707489432, 0.064285657  
H, -3.5005456837, -1.415124571, -0.6971243178  
H, -2.036466359, -2.2913470924, -1.2466092706

**20** [benzenesulfonylium cation···methanol complex], in gas phase (at B3LYP/aug-cc-pVTZ level)

S, -1.0127616064, 0.5395309646, -0.545250952  
O, -1.620658554, -0.3184137027, -1.5160932818  
O, -1.3892882369, 1.8941029098, -0.2724339854  
H, -2.4577495372, 0.4601456679, 1.5138073876  
O, -1.897061497, -0.2524590347, 1.1679865311  
C, 0.6430010522, 0.1644636335, -0.1940869776  
C, 1.3841744526, 1.0772590903, 0.5645169357  
C, 1.1767959103, -1.0237524812, -0.7056825273  
C, 2.7134402404, 0.7796285741, 0.8063669208  
H, 0.9361307037, 1.9879390661, 0.9326608677  
C, 2.509288969, -1.292238958, -0.4464303717  
H, 0.5735538923, -1.6939064126, -1.2995044465  
C, 3.2694693307, -0.3975046841, 0.3059047175  
H, 3.3184979766, 1.4662365579, 1.3803956704  
H, 2.9579035148, -2.1945999296, -0.8357477031  
H, 4.309880303, -0.6179618675, 0.5008116245  
C, -2.6555489816, -1.5026365366, 1.0624870488  
H, -3.0748345574, -1.7094574307, 2.0437921724  
H, -3.4323329741, -1.40938181, 0.3089237882  
H, -1.939738401, -2.2710496165, 0.7932015806

**20** [benzenesulfonylium cation···methanol complex], in solution (at PCM(methanol)/B3LYP/aug-cc-pVTZ level)

S, -1.0424498831, 0.5050745973, -0.5246483382  
O, -1.630594995, -0.3472124605, -1.5154307599  
O, -1.3931350355, 1.8813077951, -0.3229931389  
H, -2.4246923493, 0.4989666047, 1.4821152808  
O, -1.8726953546, -0.2151029323, 1.1178188457  
C, 0.6247165888, 0.1407283469, -0.1796754354  
C, 1.353789661, 1.044100496, 0.5966522035  
C, 1.1731043638, -1.0248293546, -0.7185472143  
C, 2.6879345629, 0.7593689675, 0.8305948528  
H, 0.893864598, 1.9361688698, 0.9928112728  
C, 2.5108204284, -1.2814516433, -0.4693253455  
H, 0.5748861584, -1.6952964703, -1.3156785405  
C, 3.2604723792, -0.3958447965, 0.3010994701  
H, 3.2818751302, 1.4395002117, 1.4228233149  
H, 2.967556654, -2.1702357147, -0.8786778804  
H, 4.3036176912, -0.6065594429, 0.4895907237  
C, -2.6217472115, -1.4828381491, 1.0622736113  
H, -3.0284531976, -1.6326555343, 2.0572198956

H, -3.4046938876, -1.4120118727, 0.3152226808  
H, -1.9020143018, -2.2552335178, 0.8223795009

**21** [protonated methyl benzenesulfonate], in gas phase (at B3LYP/aug-cc-pVTZ level)

S, 1.3876690021, 0.1274267395, -0.0647568026  
O, 1.8276809386, -0.695320576, 1.1726342671  
O, 1.9214358549, -0.8274257949, -1.2226471131  
H, 2.0176669387, -0.3451123344, -2.0634840499  
O, 1.9176607103, 1.4534393763, -0.1751852309  
C, -0.3537700158, 0.0291790384, -0.0338720001  
C, -1.0523372414, 1.2345941353, 0.0330501902  
C, -0.9802133634, -1.2188012468, -0.0756671821  
C, -2.4382141794, 1.1761243785, 0.0598824164  
H, -0.5303244566, 2.1794608787, 0.0620349772  
C, -2.3636875544, -1.2449103628, -0.0464881387  
H, -0.4096789208, -2.1343204094, -0.1307032388  
C, -3.0864356178, -0.0540431614, 0.0209694388  
H, -3.008317024, 2.0922717672, 0.1111276108  
H, -2.8797252005, -2.1935219978, -0.077798259  
H, -4.166740658, -0.088393901, 0.0419814686  
C, 3.27326514, -0.8212978379, 1.506536703  
H, 3.2616712968, -1.3067743338, 2.4745733665  
H, 3.7506591337, -1.4407179491, 0.754604048  
H, 3.7096223369, 0.1706206711, 1.5656359989

**21** [protonated methyl benzenesulfonate], in solution (at PCM(methanol)/B3LYP/aug-cc-pVTZ level)

S, -1.0581927766, 0.3392372943, 0.2050994615  
O, -1.6618221213, -0.6082558027, -0.8599883335  
O, -1.5506031569, -0.3868219639, 1.5202112844  
H, -1.4491355283, 0.1778725662, 2.309065134  
O, -1.4663315845, 1.7121302634, 0.1406578994  
C, 0.6638949042, 0.0849382694, 0.0439782624  
C, 1.4472783763, 1.1986211513, -0.2471081708  
C, 1.1885306628, -1.1962198924, 0.2160520283  
C, 2.8162664737, 1.0110986444, -0.3730270061  
H, 1.0017953491, 2.1738029745, -0.3690916716  
C, 2.5577014915, -1.3541785494, 0.0833673909  
H, 0.5536283992, -2.0383144274, 0.4466724805  
C, 3.3650849469, -0.2562846487, -0.2093174564  
H, 3.4500527678, 1.8560142291, -0.5981147758  
H, 2.9949422157, -2.3335084874, 0.2101580221  
H, 4.4326108025, -0.3924112132, -0.30864487  
C, -3.1375414437, -0.7144558143, -1.0085526128  
H, -3.2531634574, -1.3158565909, -1.9007466114  
H, -3.5372575694, -1.2137174941, -0.1334076428  
H, -3.5515517517, 0.2786934917, -1.1433188124

**22** [oxonium cation···water pre-reactive complex], in gas phase (at B3LYP/aug-cc-pVTZ level)

H, 2.399109552468, 0.532467058737, 0.675787423451  
H, 2.405335102424, -0.806112559943, -0.188594970774  
O, 1.979996717090, 0.061113349565, -0.065980940643  
H, 0.138722236322, 1.039956912885, 0.057730335356  
H, 0.145995597874, -0.477124348137, -0.910593373414  
H, 0.179469209965, -0.563443356603, 0.898399022573

C, 0.436941847840, 0.002240491799, 0.013108982377  
 H, -2.818456368566, 0.451061693450, -0.659170862314  
 H, -2.865547791118, -0.475970915657, 0.551653918193  
 O, -2.253696104567, -0.017210326083, -0.034459534996

**22** [oxonium cation···water pre-reactive complex], in solution (at PCM(methanol)/B3LYP/aug-cc-pVTZ level)

H, 2.449413114582, -0.120485576863, -0.824275364966  
 H, 2.416198141786, 0.672199915266, 0.547749386105  
 O, 2.026463000932, -0.070157558808, 0.051782552382  
 H, 0.232690227419, -0.909409360730, -0.544633248906  
 H, 0.193043838764, -0.015671946977, 1.010465731774  
 H, 0.241599268835, 0.894084848737, -0.546093471901  
 C, 0.517541220654, -0.009310662041, -0.019609924378  
 H, -2.916682158176, -0.745462844136, 0.217640617726  
 H, -2.956490165056, 0.632888562230, -0.434876690303  
 O, -2.372140489744, 0.027709623343, 0.034414412479

**23** [methyloxonium cation + water S<sub>N</sub>2 TS], in gas phase (at B3LYP/aug-cc-pVTZ level)

H, -0.1352263049, -2.4464583896, -0.8115795118  
 H, 0.6218678378, -2.4308039582, 0.5468017398  
 O, -0.0737573232, -1.9898255038, 0.0390708792  
 H, -0.9340440425, -0.0044056505, -0.5419002496  
 H, 0.9340440425, 0.0044056505, -0.5419002496  
 H, 0., 0., 1.0636430404  
 C, 0., 0., -0.0109394367  
 H, 0.1352263049, 2.4464583896, -0.8115795118  
 H, -0.6218678378, 2.4308039582, 0.5468017398  
 O, 0.0737573232, 1.9898255038, 0.0390708792

**23** [methyloxonium cation + water S<sub>N</sub>2 TS], in solution (at PCM(methanol)/B3LYP/aug-cc-pVTZ level)

H, -0.0776711829, -2.3482211619, -0.8470353256  
 H, 0.6126014604, -2.3639604729, 0.5345448199  
 O, -0.1314628724, -1.9829671527, 0.0472342009  
 H, -0.9313693958, 0.0282543121, -0.5228626849  
 H, 0.9313693958, -0.0282543121, -0.5228626849  
 H, 0., 0., 1.0837001062  
 C, 0., 0., 0.0100282607  
 H, 0.0776711829, 2.3482211619, -0.8470353256  
 H, -0.6126014604, 2.3639604729, 0.5345448199  
 O, 0.1314628724, 1.9829671527, 0.0472342009

**S1** [benzenesulfonic acid···2 methanol HB complex], in gas phase (at B3LYP/aug-cc-pVTZ level)

S, -0.727038, -1.559813, 0.283788  
 O, 0.530163, -1.611484, -0.433374  
 H, 2.3736, -1.092495, -0.407136  
 O, -1.673757, -2.651588, 0.194906  
 H, -0.998905, -1.772958, 2.394573  
 O, -0.291837, -1.406961, 1.843271  
 C, -1.552765, -0.021172, -0.071937  
 C, -2.923424, -0.043313, -0.304235  
 C, -0.811118, 1.155866, -0.122971  
 C, -3.569937, 1.151635, -0.595853  
 H, -3.463302, -0.977719, -0.26782  
 C, -1.476325, 2.339669, -0.412646

H, 0.256267, 1.168998, 0.056981  
 C, -2.848068, 2.338662, -0.648456  
 H, -4.63432, 1.151563, -0.785257  
 H, -0.913916, 3.261658, -0.457556  
 H, -3.355142, 3.266283, -0.877171  
 C, 3.159803, 2.44285, 1.344766  
 H, 2.692972, 3.382712, 1.638073  
 H, 3.152163, 1.769593, 2.208137  
 H, 4.2007, 2.648399, 1.073979  
 O, 3.241011, -0.662672, -0.438616  
 H, 2.811607, 1.063902, -0.011149  
 O, 2.422317, 1.917969, 0.253514  
 C, 3.91559, -1.055303, -1.630164  
 H, 4.098657, -2.132465, -1.645308  
 H, 3.352902, -0.776609, -2.524925  
 H, 4.873612, -0.539323, -1.644671

**S1** [benzenesulfonic acid···2 methanol HB complex], in solution (at PCM(methanol)/B3LYP/aug-cc-pVTZ level)

S, -0.7115414693, -1.545255032, 0.08524894  
 O, 0.4923074426, -1.5500629441, -0.7294469252  
 H, 2.3217485618, -1.0550612437, -0.504576372  
 O, -1.6407970797, -2.6533330707, -0.0112506763  
 H, -0.8414050058, -1.6800003879, 2.2323469409  
 O, -0.1388855824, -1.4741471241, 1.5944698573  
 C, -1.5789669349, -0.0086035447, -0.1347372387  
 C, -2.9690191547, -0.0228190794, -0.1602638278  
 C, -0.8477283478, 1.1682431496, -0.2773504891  
 C, -3.6444523364, 1.1789043658, -0.3364143034  
 H, -3.507503585, -0.9519719216, -0.0524043285  
 C, -1.5399801893, 2.3589278579, -0.4496114817  
 H, 0.2332928338, 1.1650890085, -0.2563556052  
 C, -2.9322326797, 2.3644482341, -0.4797497334  
 H, -4.7247619163, 1.1850964797, -0.3634660349  
 H, -0.9901872641, 3.2824156657, -0.5632861667  
 H, -3.4624655176, 3.2965323849, -0.6175248682  
 C, 3.0688370353, 2.4431465954, 1.2774229611  
 H, 2.8067675901, 3.4936315201, 1.3958560494  
 H, 2.5464144251, 1.8685390731, 2.0482935858  
 H, 4.1464212549, 2.3372459925, 1.4346522827  
 O, 3.2061604336, -0.6747937978, -0.3894629075  
 H, 2.9194427995, 1.1063499842, -0.1573628438  
 O, 2.6827613963, 2.0453959085, -0.0328708073  
 C, 4.0598639112, -1.1449634903, -1.4361300294  
 H, 4.1677719461, -2.2306190295, -1.3974124179  
 H, 3.6835212103, -0.8568763559, -2.4200028703  
 H, 5.0361262223, -0.6895751984, -1.28586769

**S2** [one methanol molecule-assisted benzenesulfonic acid + methanol addition TS], in gas phase (at B3LYP/aug-cc-pVTZ level)

S, 1.4176704598, 1.5265194415, -0.4420805809  
 O, 2.4792351065, 1.0286046943, -1.446197421  
 H, 2.8241033624, -0.0285617011, -1.3539928305  
 O, 1.6987641661, 1.6578895868, 0.978805639  
 H, 2.3211221897, 3.496757416, -0.4719829964

O, 1.5543687836, 3.1221388091, -0.927542836  
 C, -0.2693961808, 1.5020565025, -1.0687830385  
 C, -1.2796033099, 1.8939199457, -0.2053125397  
 C, -0.5136194463, 1.1555781093, -2.3884544173  
 C, -2.5857723211, 1.9219431553, -0.6842607349  
 H, -1.0531713503, 2.1791676242, 0.8114595107  
 C, -1.8223452643, 1.1948531959, -2.850439899  
 H, 0.2970838676, 0.8648758468, -3.039218065  
 C, -2.8578538145, 1.5731736909, -2.0009317738  
 H, -3.3871623507, 2.2233519569, -0.0238844765  
 H, -2.0315798481, 0.9299188024, -3.8777278007  
 H, -3.8745944727, 1.5999802275, -2.3678665646  
 C, 0.3840245861, -0.8736936069, 1.0378303601  
 H, -0.6130884641, -0.4316590086, 1.1489939255  
 H, 0.262242302, -1.9611982792, 1.0507426067  
 H, 0.9865747096, -0.5788827768, 1.9011185253  
 O, 3.0608549834, -1.3095532226, -1.1383582464  
 H, 2.1515842396, -1.2497827872, -0.629724114  
 O, 0.9812489413, -0.49571434, -0.1796773091  
 C, 2.9777464643, -2.1633406661, -2.2796366081  
 H, 2.0803066094, -1.9570670236, -2.8676073159  
 H, 3.8580981987, -1.9963957618, -2.8976240613  
 H, 2.9632466125, -3.205745131, -1.9606286577

**S2** [one methanol molecule-assisted benzenesulfonic acid + methanol addition TS], in solution (at PCM(methanol)/B3LYP/aug-cc-pVTZ level)

S, -0.3651891203, -1.0715787658, -0.2860678434  
 O, -1.4714871667, -0.4917627896, -1.1870351865  
 H, -2.327556281, 0.0927605291, -0.6939532583  
 O, -0.6184291908, -2.1798915799, 0.6304460281  
 H, -0.2060365926, -2.6822535946, -1.758683357  
 O, 0.3548949322, -1.9195872872, -1.5548438639  
 C, 1.1308096379, -0.07239733, -0.1642527447  
 C, 2.166548176, -0.5531176325, 0.6212251864  
 C, 1.2284906367, 1.1106112852, -0.8819046979  
 C, 3.3402475939, 0.1922828206, 0.6974060539  
 H, 2.0707469288, -1.4870792296, 1.1549125121  
 C, 2.4094032337, 1.8374938713, -0.7985675722  
 H, 0.4072234052, 1.4591422198, -1.4899400925  
 C, 3.4622230828, 1.3827482652, -0.0086173355  
 H, 4.1574874649, -0.1663961461, 1.3073963234  
 H, 2.5042504639, 2.7608256174, -1.3528332914  
 H, 4.3770272212, 1.9555442198, 0.052547867  
 C, -0.7341001019, -0.0094918351, 2.4622964164  
 H, 0.3451350313, -0.06031221, 2.6446821672  
 H, -1.1353419957, 0.8016808911, 3.0760303648  
 H, -1.1808083296, -0.9503769733, 2.7947729158  
 O, -3.1610778127, 0.7401146421, 0.0174137867  
 H, -2.4194937593, 0.7256971795, 0.7287404966  
 O, -1.0200101317, 0.2667091548, 1.1096198187  
 C, -3.4548154402, 2.0756515072, -0.431648771  
 H, -2.541859987, 2.6024138338, -0.7101482162  
 H, -4.1105282659, 1.9994371799, -1.294836431  
 H, -3.963108633, 2.6176281566, 0.3631187246

**S3** [methyl dihydrogen benzeneorthosulfonate···methanol HB complex], in gas phase (at B3LYP/aug-cc-pVTZ level)

S, 0, -0.5781230803, -0.218591301, -1.5572490795  
O, 0, -1.0450873081, 0.181536716, -0.0832208919  
H, 0, -1.8566866802, 0.766789084, -0.0696511813  
O, 0, -1.2118875408, -1.2648235734, -2.3649992475  
O, 0, 0.6684631527, -1.1356843433, -0.8788904179  
C, 0, 0.7183182797, 0.8432815597, -2.2391394667  
C, 0, 1.1057364598, 0.616740482, -3.5495578855  
C, 0, 1.292595153, 1.8320740671, -1.4585606603  
C, 0, 2.1014672578, 1.4183546059, -4.0954958706  
H, 0, 0.6442948991, -0.1703703768, -4.128557937  
C, 0, 2.2846559799, 2.6278222927, -2.0207445953  
H, 0, 0.9823760609, 1.9738821686, -0.4340384887  
C, 0, 2.6883347489, 2.4238810886, -3.3354122172  
H, 0, 2.4178705449, 1.2529442403, -5.1162286945  
H, 0, 2.7450888533, 3.4041627382, -1.4250732775  
H, 0, 3.4619090769, 3.0449583903, -3.7656153032  
O, 0, -3.1495807484, 1.8289293248, -0.0354703442  
H, 0, -2.9403446085, 1.8818015388, -0.9866848501  
O, 0, -1.7625513946, 1.0592139745, -2.1781661339  
H, 0, -2.2148542518, 0.600841986, -2.8948754827  
C, 0, 0.332942157, -2.3663330067, -0.2346059792  
H, 0, 1.2813735317, -2.8127393325, 0.0570034568  
H, 0, -0.1924915576, -3.0331771749, -0.9172776037  
H, 0, -0.2736504967, -2.1918624582, 0.6551928673  
C, 0, -3.0653531892, 3.1175969503, 0.5695623148  
H, 0, -3.8532237869, 3.7755575951, 0.1972061472  
H, 0, -2.0942955, 3.5864288066, 0.3910618627  
H, 0, -3.2001829027, 2.9825426575, 1.6405110795

**S3** [methyl dihydrogen benzeneorthosulfonate···methanol HB complex], in solution (at PCM(methanol)/B3LYP/aug-cc-pVTZ level)

S, -0.325643624, 0.8027037905, 0.3328705209  
O, -1.5132943806, 0.4243430893, -0.6597656788  
H, -2.1735747133, -0.2238388882, -0.260267204  
O, -0.4427831513, 1.7871129094, 1.4202940754  
O, 0.2747779093, 1.8650901465, -0.8664761288  
C, 1.1961716903, -0.1458069598, 0.0805947191  
C, 2.2706180305, 0.1309134402, 0.9110504544  
C, 1.2555634101, -1.1129034417, -0.910259916  
C, 3.4458995682, -0.5935067061, 0.7399083654  
H, 2.1979421195, 0.8930148111, 1.67357151  
C, 2.4381126873, -1.8283122304, -1.0675874439  
H, 0.4059766432, -1.3071489691, -1.5480922629  
C, 3.5306386609, -1.5712513971, -0.2455866303  
H, 4.29380678, -0.3886292805, 1.3786197735  
H, 2.5019226109, -2.5856937918, -1.8365311552  
H, 4.4466540826, -2.1308490313, -0.3741350699  
O, -3.3050671128, -1.2646859008, 0.2790457909  
H, -2.7128360951, -1.5352545218, 0.9953437366  
O, -0.8875057207, -0.5585244367, 1.3846021001  
H, -0.8348683898, -0.2069891339, 2.2808525333  
C, -0.4473988542, 3.0696797832, -1.1337523041  
H, 0.121004182, 3.5952380497, -1.8985155467

H, -0.5172095565, 3.6924382943, -0.2423039233  
 H, -1.4477328301, 2.857317475, -1.5131817589  
 C, -3.7027571074, -2.407236449, -0.4938472242  
 H, -4.2843853918, -3.0978458327, 0.1167323439  
 H, -2.8371681436, -2.9263063538, -0.9077081903  
 H, -4.3232103038, -2.0401804647, -1.3070304864

**S4** [one methanol molecule-assisted methyl dihydrogen benzeneorthosulfonate, water elimination TS], in gas phase (at B3LYP/aug-cc-pVTZ level)

S, -0.4285728833, 0.636769663, -1.5095033854  
 O, -0.8687899708, 0.7948502272, -0.0346172547  
 H, -1.6206716017, 1.5893226429, 0.1986999791  
 O, -1.3226168821, 0.1321130292, -2.5435911255  
 O, 0.5099848324, -0.7034747935, -1.1994514559  
 C, 1.0679616256, 1.5366432287, -1.9518351199  
 C, 1.4225551696, 1.5816458378, -3.2898600866  
 C, 1.841399243, 2.1130424995, -0.9589931711  
 C, 2.5940735544, 2.24080134, -3.6417762738  
 H, 0.7982635633, 1.1153877984, -4.0381698162  
 C, 3.0086805297, 2.7711988374, -1.328878615  
 H, 1.5443690899, 2.0481256432, 0.0770572588  
 C, 3.3848291428, 2.8371637875, -2.6656423973  
 H, 2.8866320978, 2.2865388368, -4.6817628142  
 H, 3.6250722641, 3.2289328648, -0.5673320375  
 H, 4.2945348303, 3.3499368233, -2.9461024861  
 O, -2.4579546292, 2.6011903634, 0.291103185  
 H, -2.1085045559, 2.8129347459, -0.671985549  
 O, -1.242750551, 2.5220631028, -1.8152094982  
 H, -1.7374011052, 2.3980048094, -2.6311832625  
 C, -0.1668440536, -1.9246932451, -0.8722708171  
 H, 0.6166669217, -2.6721191882, -0.775427492  
 H, -0.8547765089, -2.2098548647, -1.6668746524  
 H, -0.7026782023, -1.8300485541, 0.0722574956  
 C, -2.1090484568, 3.6260770522, 1.221459733  
 H, -1.0616554257, 3.9194011106, 1.1182063872  
 H, -2.7406369966, 4.5000868618, 1.0613518982  
 H, -2.2783891815, 3.2485250499, 2.2283609837

**S4** [one methanol molecule-assisted methyl dihydrogen benzeneorthosulfonate, water elimination TS], in solution (at PCM(methanol)/B3LYP/aug-cc-pVTZ level)

S, 0, -0.4543730956, 0.8025967085, 0.2646759875  
 O, 0, -1.58253351, 0.3538372629, -0.6892692361  
 H, 0, -2.3026358669, -0.4387704887, -0.3252923411  
 O, 0, -0.7186641476, 1.5995210772, 1.461659419  
 O, 0, 0.1039752484, 1.9842756306, -0.779071444  
 C, 0, 1.1149583393, -0.0603175655, 0.0565782372  
 C, 0, 2.1287460756, 0.2108081705, 0.961470262  
 C, 0, 1.2801247174, -0.9283721911, -1.0102774671  
 C, 0, 3.3544746251, -0.4228503972, 0.7888807473  
 H, 0, 1.9701018645, 0.8948976689, 1.7823397095  
 C, 0, 2.5124227576, -1.5544047802, -1.1660411576  
 H, 0, 0.4735082356, -1.1162613481, -1.7031288297  
 C, 0, 3.546686456, -1.3042903217, -0.2701293247  
 H, 0, 4.1573509522, -0.2241457951, 1.4849986295  
 H, 0, 2.6602884141, -2.2361589577, -1.9919451216

H, 0, 4.5018371552, -1.7941565835, -0.3980675024  
 O, 0, -3.0063972738, -1.3699588268, 0.2395331482  
 H, 0, -2.2290403097, -1.4157561805, 0.9113976852  
 O, 0, -0.8748805436, -0.8840107352, 1.3656302336  
 H, 0, -0.884106408, -0.5468433897, 2.2673595056  
 C, 0, -0.7313172649, 3.1329474813, -1.0003255803  
 H, 0, -0.1678053932, 3.7768753396, -1.67030702  
 H, 0, -0.926321668, 3.6557101659, -0.0655074065  
 H, 0, -1.6701666288, 2.8458852458, -1.4724096171  
 C, 0, -3.146270406, -2.5910005808, -0.5060795685  
 H, 0, -2.1899362067, -2.9052621466, -0.9256208149  
 H, 0, -3.5321769711, -3.371567614, 0.1469661763  
 H, 0, -3.854330147, -2.4118158489, -1.3110653091

**S5** [methyl benzenesulfonate···methanol···water HB complex], in gas phase (at B3LYP/aug-cc-pVTZ level)

S, 0, -0.2447948224, -0.3483526649, -0.2676157863  
 O, 0, -0.9655252422, 0.9190373879, -0.2690695761  
 H, 0, -2.693414698, 1.5861908168, -0.6896784096  
 O, 0, -0.3490011304, -1.2086834184, -1.4284801709  
 O, 0, -0.6491234329, -1.1755168668, 1.0497995587  
 C, 0, 1.4611869766, -0.0382358978, 0.130995359  
 C, 0, 2.4287517272, -0.9133869242, -0.3472509987  
 C, 0, 1.7911133408, 1.0747885423, 0.8951554314  
 C, 0, 3.7612583516, -0.6671101761, -0.0425231943  
 H, 0, 2.139431276, -1.7590544876, -0.9534931422  
 C, 0, 3.1271282912, 1.3070384446, 1.1939661896  
 H, 0, 1.0172717199, 1.7454048663, 1.2379001242  
 C, 0, 4.1082645786, 0.4380567171, 0.7274244552  
 H, 0, 4.5269721709, -1.3358953395, -0.4100275045  
 H, 0, 3.401327188, 2.1686148636, 1.7865857949  
 H, 0, 5.1475057446, 0.6259645741, 0.9604531674  
 O, 0, -3.6065929949, 1.9075984488, -0.7468925184  
 H, 0, -4.5433745153, 0.6563734543, 0.1984720276  
 O, 0, -4.8992209181, -0.0793980592, 0.734849388  
 H, 0, -5.6691753682, -0.3956778155, 0.2552777559  
 C, 0, -1.9437678509, -1.8498292417, 1.034892426  
 H, 0, -1.984920681, -2.3705737302, 1.9859841472  
 H, 0, -1.9747928483, -2.5597698995, 0.2114825387  
 H, 0, -2.758869925, -1.1331544518, 0.9621152849  
 C, 0, -3.6367390048, 3.2896747229, -0.4087769017  
 H, 0, -3.0457818076, 3.8833618867, -1.1108863803  
 H, 0, -4.6736715947, 3.6153469996, -0.4655797119  
 H, 0, -3.2696259605, 3.467291648, 0.6057656963

**S5** [methyl benzenesulfonate···methanol···water HB complex], in solution (at PCM(methanol)/B3LYP/aug-cc-pVTZ level)

S, -0.1907563671, -0.3090231824, -0.1956684504  
 O, -0.9528161893, 0.9192323354, 0.0168206209  
 H, -2.6920147274, 1.4862454028, -0.4501130032  
 O, -0.3460457679, -0.9851547081, -1.4722366421  
 O, -0.5296872916, -1.3356222724, 0.9933302832  
 C, 1.5210038082, -0.0203937388, 0.1662803  
 C, 2.4765223844, -0.8404844284, -0.4245211608  
 C, 1.866780007, 1.0197354797, 1.0224084542

C, 3.8163889913, -0.6098406235, -0.1420356065  
 H, 2.178503519, -1.6338691652, -1.093406755  
 C, 3.2111769829, 1.2366932343, 1.2945254781  
 H, 1.1037814917, 1.6466428792, 1.4585658042  
 C, 4.1810651505, 0.4242972608, 0.7149050206  
 H, 4.5732255151, -1.2351008398, -0.5936977651  
 H, 3.4995136226, 2.0415339632, 1.9554914351  
 H, 5.2260879456, 0.6002709854, 0.92906282  
 O, -3.6041352274, 1.7649952173, -0.6295202241  
 H, -4.7734702062, 0.7835983812, 0.3421245599  
 O, -5.3731446909, 0.2445971421, 0.8973533068  
 H, -5.9774638242, -0.1785060685, 0.2798832222  
 C, -1.8725594086, -1.9044907289, 1.0115905729  
 H, -1.8853624152, -2.5462936445, 1.8853385318  
 H, -2.0405085362, -2.4875038357, 0.1097304988  
 H, -2.6147807349, -1.1160737771, 1.1104691722  
 C, -3.6736586906, 3.1925051195, -0.5924413695  
 H, -3.0338459164, 3.6375131512, -1.357005436  
 H, -4.7056093582, 3.4721046855, -0.7928693376  
 H, -3.386371496, 3.5824961755, 0.3864807196

**S6** [benzenesulfonic acid···3 methanol HB complex], in gas phase (at B3LYP/aug-cc-pVTZ level)

S, -1.5747863627, -1.6107316307, 0.0128310927  
 O, -0.3591416373, -1.8073888084, -0.7518762613  
 H, 1.5067200798, -2.0004696207, -0.4965815855  
 O, -2.7452281697, -2.4272220948, -0.2298358928  
 O, -1.1166426438, -1.8562416809, 1.5556918047  
 C, -2.0190031793, 0.1112546368, -0.0210686532  
 C, -3.3666572587, 0.4555420896, -0.0071461029  
 C, -1.0129021261, 1.0709077466, -0.0540049277  
 C, -3.7080378913, 1.8018737213, -0.0197105006  
 H, -4.1235898902, -0.3145900084, -0.0018595543  
 C, -1.3702680357, 2.4120138927, -0.0603383411  
 H, 0.0302840947, 0.7954840424, -0.0838265423  
 C, -2.7133885066, 2.7747074753, -0.0419081967  
 H, -4.7505071287, 2.0886348382, -0.0163663213  
 H, -0.5838183328, 3.1523282654, -0.0815127979  
 H, -2.9875725466, 3.8210253065, -0.0500770394  
 O, 2.4725996692, -2.0042665566, -0.4136966515  
 H, 3.0937568558, -0.4841861344, 0.2556369362  
 O, 3.3946838612, 0.3600990275, 0.6491596048  
 H, 2.4854287358, 1.8334017511, 0.1473339321  
 O, 1.9738015317, 2.6064201006, -0.1597911858  
 H, -1.8841900683, -2.1707244268, 2.0553891711  
 C, 2.7943505248, 3.3822489815, -1.0153205321  
 H, 3.1164920097, 2.8200539403, -1.8982814989  
 H, 2.2098490975, 4.2388291236, -1.3512820326  
 H, 3.6853077912, 3.7576340184, -0.5008378158  
 C, 3.0397181857, -2.6393109274, -1.5569456837  
 H, 4.1212243284, -2.6100790581, -1.4407775338  
 H, 2.7221748187, -3.682152712, -1.6261055144  
 H, 2.7706570677, -2.1216650725, -2.4808900432  
 C, 3.8263879164, 0.1333693034, 1.9842684378  
 H, 4.1109640213, 1.0954444925, 2.407319846  
 H, 3.0321559566, -0.2969148281, 2.6006630738

H, 4.6946952318, -0.530568194, 2.0157223095

**S6** [benzenesulfonic acid···3 methanol HB complex], in solution (at PCM(methanol)/B3LYP/aug-cc-pVTZ level)

S, -1.076930, -1.565967, 0.147284  
O, 0.0726, -1.356877, -0.718695  
H, 1.931866, -1.608733, -0.498535  
O, -1.825165, -2.804505, 0.058212  
O, -0.449381, -1.442222, 1.630946  
C, -2.182029, -0.180064, 0.012513  
C, -3.552483, -0.414426, 0.025740  
C, -1.648125, 1.101288, -0.102292  
C, -4.414110, 0.670521, -0.082081  
H, -3.933013, -1.420755, 0.111476  
C, -2.525793, 2.172033, -0.206020  
H, -0.579441, 1.270380, -0.111583  
C, -3.901850, 1.958186, -0.196779  
H, -5.482299, 0.5068, -0.078580  
H, -2.132748, 3.174735, -0.296458  
H, -4.576331, 2.799014, -0.280994  
O, 2.896608, -1.646358, -0.398060  
H, 3.482893, -0.035861, 0.025669  
O, 3.748216, 0.876336, 0.269903  
H, 2.304059, 1.940046, 0.137993  
O, 1.503980, 2.495543, 0.045339  
H, -1.079866, -1.770916, 2.292108  
C, 1.822868, 3.622236, -0.761646  
H, 2.159653, 3.327061, -1.760118  
H, 0.919651, 4.221717, -0.868174  
H, 2.597217, 4.245565, -0.303953  
C, 3.457615, -2.353861, -1.507789  
H, 4.535349, -2.379192, -1.363879  
H, 3.083028, -3.378206, -1.548160  
H, 3.238349, -1.853616, -2.453285  
C, 4.474182, 0.840728, 1.497877  
H, 4.739973, 1.864439, 1.754584  
H, 3.874038, 0.421137, 2.309085  
H, 5.391992, 0.256671, 1.397956

**S7** [two methanol molecules-assisted benzenesulfonic acid + methanol addition TS], in gas phase (at B3LYP/aug-cc-pVTZ level)

S, 0.301735, -1.404859, 0.259904  
O, -0.936816, -1.448490, -0.591145  
H, -2.125082, -0.903373, -0.326959  
O, 0.382295, -2.005180, 1.586875  
H, 1.063260, -3.384722, -0.151334  
O, 1.162559, -2.549727, -0.627408  
C, 1.502855, -0.146639, -0.222081  
C, 2.568752, 0.099629, 0.629885  
C, 1.380691, 0.482084, -1.451221  
C, 3.531991, 1.023039, 0.239245  
H, 2.645814, -0.421232, 1.572884  
C, 2.352626, 1.401056, -1.826520  
H, 0.546067, 0.259772, -2.098232  
C, 3.425739, 1.673996, -0.984420

H, 4.368430, 1.228032, 0.893313  
 H, 2.270623, 1.901792, -2.781534  
 H, 4.179731, 2.389006, -1.283640  
 C, -0.167417, 0.670576, 2.400764  
 H, 0.809557, 1.178038, 2.419086  
 H, -0.899945, 1.362287, 2.835764  
 H, -0.107473, -0.201258, 3.058063  
 O, -0.555065, 0.311559, 1.100244  
 H, -1.417178, 1.337511, 0.340904  
 O, -2.158762, 1.834953, -0.167692  
 H, -2.902467, 0.580946, -0.263457  
 O, -3.127995, -0.439764, -0.334740  
 C, -2.611108, 2.954644, 0.597442  
 H, -3.700596, 2.989925, 0.579354  
 H, -2.280392, 2.881652, 1.632446  
 H, -2.224878, 3.879123, 0.167241  
 C, -3.838660, -0.768182, -1.546141  
 H, -4.812086, -0.287737, -1.510861  
 H, -3.282638, -0.433578, -2.419642  
 H, -3.961054, -1.846459, -1.572652

**S7** [two methanol molecules-assisted benzenesulfonic acid + methanol addition TS], in solution (at PCM(methanol)/B3LYP/aug-cc-pVTZ level)

S, 0.278571, -1.307536, 0.236084  
 O, -0.910435, -1.353587, -0.729097  
 H, -2.004793, -0.930759, -0.449424  
 O, 0.313347, -2.060585, 1.496653  
 H, 0.867390, -3.336596, -0.412233  
 O, 1.164087, -2.462410, -0.698624  
 C, 1.575856, -0.126298, -0.211208  
 C, 2.721111, -0.081007, 0.568744  
 C, 1.407800, 0.689029, -1.320736  
 C, 3.724945, 0.821692, 0.228032  
 H, 2.837921, -0.738894, 1.417511  
 C, 2.423053, 1.578663, -1.652621  
 H, 0.507294, 0.632825, -1.914032  
 C, 3.578339, 1.648998, -0.879059  
 H, 4.622338, 0.869747, 0.829196  
 H, 2.308102, 2.217077, -2.517698  
 H, 4.362847, 2.345041, -1.141664  
 C, -0.162126, 0.533205, 2.360060  
 H, 0.878620, 0.874136, 2.397192  
 H, -0.795924, 1.356178, 2.697043  
 H, -0.280462, -0.302170, 3.050710  
 O, -0.563134, 0.185917, 1.047450  
 H, -1.497709, 1.462185, 0.321669  
 O, -2.248709, 1.907967, -0.136037  
 H, -3.000063, 0.504903, -0.284701  
 O, -3.130421, -0.493702, -0.346928  
 C, -2.758188, 2.991673, 0.647495  
 H, -3.652881, 3.360231, 0.151340  
 H, -3.020984, 2.667365, 1.655955  
 H, -2.027523, 3.799536, 0.706979  
 C, -3.997295, -0.854603, -1.445981  
 H, -4.979828, -0.424612, -1.270845

H, -3.592059, -0.494712, -2.390346  
H, -4.068288, -1.937810, -1.459685

**S8** [methyl dihydrogen benzeneorthosulfonate···2 methanol HB complex], in gas phase (at B3LYP/aug-cc-pVTZ level)

S, 0, 0.20506, -1.133082, 0.327356  
O, 0, -0.922492, -1.192214, -0.784874  
H, 0, -1.768926, -0.669869, -0.585319  
O, 0, 0.156447, -1.908233, 1.571097  
O, 0, 1.154439, -2.182319, -0.595979  
C, 0, 1.485247, 0.110274, 0.025716  
C, 0, 2.422497, 0.324542, 1.02276  
C, 0, 1.508994, 0.802139, -1.173337  
C, 0, 3.416161, 1.271867, 0.806992  
H, 0, 2.378724, -0.238012, 1.944273  
C, 0, 2.50581, 1.752074, -1.370757  
H, 0, 0.774914, 0.599981, -1.939261  
C, 0, 3.45723, 1.987252, -0.385041  
H, 0, 4.15858, 1.44873, 1.573136  
H, 0, 2.539946, 2.301572, -2.301602  
H, 0, 4.232299, 2.723763, -0.546727  
O, 0, -0.746857, 0.255387, 1.107967  
H, 0, -1.695356, 1.715869, 0.765349  
O, 0, -2.440892, 2.285504, 0.481614  
H, 0, -3.105609, 0.922928, -0.393543  
O, 0, -3.216413, 0.015035, -0.752362  
C, 0, 0.75953, -3.551963, -0.688764  
H, 0, 1.551537, -4.049203, -1.245018  
H, 0, 0.669534, -3.999524, 0.300471  
H, 0, -0.181681, -3.653666, -1.231126  
H, 0, -0.854828, -0.043062, 2.017431  
C, 0, -4.336674, -0.615093, -0.134213  
H, 0, -5.259612, -0.082066, -0.370257  
H, 0, -4.405527, -1.625986, -0.530887  
H, 0, -4.220228, -0.666693, 0.950989  
C, 0, -1.957515, 3.529635, -0.010039  
H, 0, -1.257879, 3.395186, -0.839478  
H, 0, -2.8149, 4.098424, -0.365272  
H, 0, -1.463483, 4.101304, 0.779536

**S8** [methyl dihydrogen benzeneorthosulfonate···2 methanol HB complex], in solution (at PCM(methanol)/B3LYP/aug-cc-pVTZ level)

S, 0.1913630354, -1.1219790372, 0.3308886309  
O, -0.9419817967, -1.1589926499, -0.7745939422  
H, -1.7913024631, -0.636274678, -0.5624550371  
O, 0.1569854066, -1.943293737, 1.5503816001  
O, 1.1291749881, -2.1720169173, -0.6313324618  
C, 1.4890948772, 0.1085368856, 0.0430241102  
C, 2.4688848145, 0.2515666912, 1.0126424775  
C, 1.4743653184, 0.8687688317, -1.1148537323  
C, 3.4700946096, 1.195016006, 0.8089634661  
H, 2.4548630012, -0.3556770386, 1.9062096904  
C, 2.4807312705, 1.8117162361, -1.3003294361  
H, 0.7030832059, 0.7327317966, -1.8583918348  
C, 3.4761906541, 1.9749788235, -0.3429989195

H, 4.2440411103, 1.3176323928, 1.5538428728  
 H, 2.4843599435, 2.4144057697, -2.1978894917  
 H, 4.2565582654, 2.7076091657, -0.4948142083  
 O, -0.7353314541, 0.2309170435, 1.143030538  
 H, -1.6769986986, 1.7476838138, 0.8052115912  
 O, -2.4251306394, 2.317199374, 0.5373048077  
 H, -3.0983921276, 0.9445937648, -0.3263374736  
 O, -3.2165794897, 0.0453075164, -0.70634489  
 C, 0.7019440886, -3.5292965316, -0.7790862002  
 H, 1.4750615854, -4.0225262541, -1.3645929625  
 H, 0.6120143107, -4.0206366778, 0.1891337144  
 H, -0.2468986603, -3.5894030904, -1.3132689318  
 H, -0.8436189958, -0.0687847014, 2.0528121798  
 C, -4.324140387, -0.6045032421, -0.0716989638  
 H, -5.2496973553, -0.0623926165, -0.2682527742  
 H, -4.4033871125, -1.6037410873, -0.4933675909  
 H, -4.1733033746, -0.6830471351, 1.0065611815  
 C, -1.9355644002, 3.4977379406, -0.1024141137  
 H, -1.3206564697, 3.257329889, -0.9724116805  
 H, -2.7986519181, 4.0731022207, -0.430117912  
 H, -1.3504741428, 4.1049112325, 0.5910356962

**S9** [two methanol molecules-assisted methyl dihydrogen benzeneorthosulfonate, water elimination TS], in gas phase (at B3LYP/aug-cc-pVTZ level)

S, -0.4149287137, 1.0205439863, -0.4575388686  
 O, 0.719625815, 1.3497866966, 0.5009145006  
 H, 1.8823453956, 0.9283516397, 0.3742349847  
 O, -0.4370464877, 1.4883132459, -1.8398017001  
 O, -1.5185740268, 2.0682959347, 0.2501842707  
 C, -1.4769906328, -0.3465972212, 0.0440452516  
 C, -2.4440173518, -0.7799441509, -0.8482614995  
 C, -1.3336954116, -0.9005518805, 1.3042469374  
 C, -3.2876359476, -1.8138577704, -0.4620146876  
 H, -2.5300413731, -0.3224029653, -1.8230534248  
 C, -2.1838339593, -1.9363725359, 1.6750996166  
 H, -0.576555777, -0.5338041212, 1.9809703883  
 C, -3.1580071516, -2.3942108787, 0.7955114377  
 H, -4.0470661121, -2.1652904793, -1.1471516629  
 H, -2.0832282469, -2.3827540644, 2.6550409726  
 H, -3.8165899686, -3.1999457245, 1.0895728498  
 O, 0.7401709817, -0.5714237497, -1.100133292  
 H, 1.8797687464, -1.4506684955, -0.6000835454  
 O, 2.7475348831, -1.7846447728, -0.1667518109  
 H, 3.0562189883, -0.3850313732, 0.2064348221  
 O, 3.0083126596, 0.6222569814, 0.4496045256  
 C, -1.2787699115, 3.4691265399, 0.0957108822  
 H, -2.1101340621, 3.9658199278, 0.5910476201  
 H, -1.2585304433, 3.7471386334, -0.9578407129  
 H, -0.3429781175, 3.7608243893, 0.574687443  
 C, 3.5305849442, -2.5135612218, -1.1036771942  
 H, 3.0098344447, -3.4226703345, -1.411010887  
 H, 4.4664930266, -2.7959979028, -0.6233699577  
 H, 3.7574238714, -1.9187851439, -1.9933582146  
 C, 3.5482456663, 0.8804774615, 1.7566782948  
 H, 3.0601820558, 0.2613465281, 2.5094029934

H, 3.3849010752, 1.9308315783, 1.9820788717  
H, 4.6161980888, 0.6740377859, 1.7424204566  
H, 0.7361910523, -0.4300745422, -2.0511536612

**S9** [two methanol molecules-assisted methyl dihydrogen benzeneorthosulfonate, water elimination TS], in solution (at PCM(methanol)/B3LYP/aug-cc-pVTZ level)

S, -0.397194978, 0.9950433646, -0.5141800747  
O, 0.7140243854, 1.3701290134, 0.4653489655  
H, 1.8651087508, 0.9357344371, 0.3906007261  
O, -0.4829095203, 1.5336703139, -1.8806651451  
O, -1.5291887546, 2.0468220951, 0.2294698447  
C, -1.4841867197, -0.3533885004, 0.0101032775  
C, -2.4849162616, -0.7652187754, -0.8559149101  
C, -1.3008605878, -0.9334759534, 1.2547074822  
C, -3.3251538504, -1.7996696367, -0.4581612202  
H, -2.6067290531, -0.2937008844, -1.8203976111  
C, -2.1487082477, -1.9680199182, 1.6379507914  
H, -0.5162222194, -0.5905202509, 1.9128882602  
C, -3.1579882358, -2.4020427805, 0.7848942259  
H, -4.1105825129, -2.1321138368, -1.1228309783  
H, -2.0177700781, -2.4315216733, 2.6060455543  
H, -3.813766193, -3.2062928381, 1.088301752  
O, 0.7187539034, -0.4387050153, -1.1483264588  
H, 1.8935864799, -1.521095163, -0.6031594397  
O, 2.7051976696, -1.8548214657, -0.1403494385  
H, 3.0432209113, -0.3778201881, 0.2736665745  
O, 2.9965917942, 0.6159431566, 0.4717545444  
C, -1.2889734796, 3.4509418998, 0.1305492888  
H, -2.1131373313, 3.9360862653, 0.6501484513  
H, -1.2766142771, 3.7775097791, -0.9097590106  
H, -0.3496044802, 3.7273290948, 0.6117348033  
C, 3.5395672891, -2.5735983973, -1.0542452013  
H, 3.0337902307, -3.4732613445, -1.4072718162  
H, 4.4417554556, -2.8624911331, -0.5200809926  
H, 3.8161251344, -1.9569865352, -1.9119028577  
C, 3.5887601377, 0.935421407, 1.7524977213  
H, 3.0751783257, 0.4084760806, 2.5546425964  
H, 3.4997979604, 2.0081614741, 1.892539718  
H, 4.637595375, 0.6535212873, 1.727394003  
H, 0.6808609775, -0.3414833788, -2.1053074258

**S10** [methyl benzenesulfonate···2 methanol···water HB complex], in gas phase (at B3LYP/aug-cc-pVTZ level)

S, 1.078193, -0.540299, -0.078533  
O, 0.204225, 0.503772, -0.600429  
H, -1.679177, 0.732011, -0.34521  
O, 0.949699, -1.88359, -0.6046  
O, 0.922191, -0.58524, 1.52761  
C, 2.765555, 0.010168, -0.165897  
C, 3.774134, -0.94377, -0.233389  
C, 3.038947, 1.372736, -0.180468  
C, 5.092754, -0.515562, -0.308459  
H, 3.524785, -1.994532, -0.238913  
C, 4.362686, 1.785707, -0.254545  
H, 2.230934, 2.08816, -0.145441

C, 5.385169, 0.844513, -0.316463  
 H, 5.889887, -1.243478, -0.36522  
 H, 4.594006, 2.841559, -0.268961  
 H, 6.413947, 1.172403, -0.377014  
 O, -2.587472, 0.786696, -0.012114  
 H, -3.963448, -0.129679, -0.72917  
 O, -4.81581, -0.519843, -1.00478  
 O, -6.468548, 1.278869, 0.380773  
 H, -5.987747, 0.608768, -0.143309  
 C, -0.300215, -1.183915, 2.040937  
 H, -1.167859, -0.608078, 1.724249  
 H, -0.192352, -1.144144, 3.119899  
 H, -0.376728, -2.215669, 1.704908  
 C, -2.904346, 2.147966, 0.293488  
 H, -2.781101, 2.789915, -0.581967  
 H, -3.945829, 2.174699, 0.605484  
 H, -2.274992, 2.524238, 1.103844  
 C, -4.808443, -1.912832, -0.726465  
 H, -4.67629, -2.114851, 0.340905  
 H, -5.771324, -2.315678, -1.036485  
 H, -4.021781, -2.428555, -1.284458  
 H, -7.13775, 1.632325, -0.210731

**S10** [methyl benzenesulfonate···2 methanol···water HB complex], in solution (at PCM(methanol)/B3LYP/aug-cc-pVTZ level)

S, 1.106314, -0.613703, -0.003004  
 O, 0.110495, 0.443147, -0.165638  
 H, -1.695429, 0.725032, 0.267392  
 O, 0.931339, -1.826153, -0.784290  
 O, 1.203459, -0.997612, 1.554420  
 C, 2.731721, 0.057191, -0.226945  
 C, 3.763730, -0.800247, -0.594482  
 C, 2.934487, 1.420391, -0.040118  
 C, 5.034720, -0.271113, -0.774383  
 H, 3.574876, -1.852890, -0.742779  
 C, 4.211853, 1.933374, -0.224339  
 H, 2.112324, 2.063742, 0.234656  
 C, 5.257124, 1.090229, -0.588870  
 H, 5.848455, -0.921203, -1.062411  
 H, 4.388049, 2.990534, -0.086276  
 H, 6.248764, 1.496224, -0.732543  
 O, -2.628838, 0.872704, 0.490489  
 H, -3.919029, 0.140198, -0.482878  
 O, -4.669835, -0.231942, -0.989678  
 O, -7.084058, 0.977709, -0.311699  
 H, -6.237402, 0.548357, -0.555997  
 C, 0.069412, -1.709214, 2.129043  
 H, -0.830926, -1.106282, 2.042343  
 H, 0.332620, -1.846220, 3.171805  
 H, -0.055820, -2.670652, 1.638025  
 C, -2.793533, 2.202204, 0.991296  
 H, -2.396653, 2.942572, 0.294261  
 H, -3.861249, 2.370060, 1.112204  
 H, -2.304311, 2.321296, 1.960006  
 C, -4.618975, -1.657005, -0.918040

H, -4.709286, -2.011783, 0.111623  
H, -5.455154, -2.045961, -1.495834  
H, -3.690265, -2.041119, -1.345778  
H, -7.494314, 1.219663, -1.147554

**S11** [benzenesulfonic acid···methyloxonium cation···methanol HB complex], in gas phase (at B3LYP/aug-cc-pVTZ level)

S, 0.1793975909, -0.1295415865, 0.6610105418  
O, -0.5106710346, -1.3054640379, 0.1454669526  
H, -2.3176211318, -1.3731835487, -0.4609457015  
H, -2.0736420199, 1.40922484, 0.2133404018  
O, -0.464601623, 1.1726282803, 0.5002103634  
C, 1.8327089969, -0.0672136481, 0.0455243848  
C, 2.5898107997, 1.0788646894, 0.2838779652  
C, 2.3344440261, -1.1643210785, -0.6483871067  
C, 3.891294577, 1.1157751162, -0.1914197113  
H, 2.1715327903, 1.9183291738, 0.8198162507  
C, 3.6408008824, -1.1046608307, -1.1166711652  
H, 1.7185191886, -2.0332896733, -0.8245296127  
C, 4.4137038716, 0.0281077111, -0.8875375878  
H, 4.4973351123, 1.9939031127, -0.0207400991  
H, 4.0505730832, -1.9424861821, -1.6622140321  
H, 5.4295250036, 0.0666775171, -1.2553033311  
C, -3.4351151495, 2.340097173, -1.0252552311  
H, -3.2530021471, 3.3155418314, -0.5871444322  
H, -4.4958845201, 2.2002373739, -1.2013437536  
H, -2.8660767756, 2.2075248069, -1.941642817  
O, -3.1941961975, -1.0100169843, -0.6853691082  
H, -3.1919207065, 0.2927320628, -0.3392804855  
O, -3.0371852331, 1.3364685891, -0.0370770178  
O, 0.3123629902, -0.2648622098, 2.2556379834  
H, 0.603778089, -1.1560691235, 2.5081501192  
C, -4.2593724197, -1.9075024354, -0.2820467513  
H, -5.1935314619, -1.4440889427, -0.5832353285  
H, -4.140598286, -2.8546263869, -0.8018544794  
H, -4.2479552955, -2.0593366094, 0.7957697891

**S11** [benzenesulfonic acid···methyloxonium cation···methanol HB complex], in solution (at PCM(methanol)/B3LYP/aug-cc-pVTZ level)

S, 0.1640924582, -0.2211081288, 0.7050787471  
O, -0.5232790766, -1.338652916, 0.0734739809  
H, -2.3411948226, -1.3675253486, -0.5004554407  
H, -2.0947966724, 1.3945674735, 0.2421560032  
O, -0.472315563, 1.0922340849, 0.6942769628  
C, 1.810637893, -0.0878669824, 0.066617919  
C, 2.5196260621, 1.090553877, 0.2847883231  
C, 2.351609903, -1.1644085672, -0.628410295  
C, 3.8114280546, 1.1841081349, -0.2120901579  
H, 2.0720025575, 1.9143544216, 0.8201523032  
C, 3.6464156713, -1.0507438364, -1.1181376408  
H, 1.7739725292, -2.0620503809, -0.7880151508  
C, 4.3720142563, 0.1173039019, -0.9097053118  
H, 4.3779640384, 2.0910399083, -0.057312744  
H, 4.0837060976, -1.8739952838, -1.6643541522  
H, 5.3786751017, 0.1991878697, -1.294989215

C, -3.3253279942, 2.3271835023, -1.1118410064  
H, -3.1814775599, 3.3079088251, -0.6726937268  
H, -4.3628521091, 2.1829174021, -1.3894725152  
H, -2.6677498734, 2.1765069813, -1.962942802  
O, -3.2157883654, -1.0043807536, -0.7325491108  
H, -3.1842205941, 0.2901044992, -0.38781924  
O, -3.0326070016, 1.3370582593, -0.0748231519  
O, 0.3297019173, -0.5270217287, 2.2710354445  
H, 0.5947631628, -1.4499347373, 2.4218102413  
C, -4.2758635449, -1.8289852123, -0.1897095938  
H, -5.2126655584, -1.3634907546, -0.4782161671  
H, -4.20917699, -2.8230659358, -0.6237566176  
H, -4.2028809773, -1.8823495748, 0.8947111146

**S12** [methanol-assisted protonated benzenesulfonic acid + methanol addition TS], in gas phase (at B3LYP/aug-cc-pVTZ level)

S, -0.3432532842, -0.962785944, -0.259838285  
O, -1.5036618235, -0.5148369876, -1.0966484623  
H, -2.5490731274, 0.146951187, -0.5596499313  
H, -0.2796253927, -2.6128604706, -1.6918016585  
O, 0.3477079906, -1.9396502101, -1.386397972  
C, 1.1883281641, -0.0082977844, -0.1988678885  
C, 2.3757097977, -0.6571234566, 0.1083307734  
C, 1.1207628206, 1.3451696595, -0.4956280596  
C, 3.5422375878, 0.0983046229, 0.1300434249  
H, 2.4000767882, -1.7160750085, 0.3154587069  
C, 2.3034695487, 2.0735240146, -0.495146267  
H, 0.1820081643, 1.8188542741, -0.7391896184  
C, 3.5073425089, 1.4541223944, -0.1752056677  
H, 4.4790669653, -0.381977206, 0.3737530374  
H, 2.2806820559, 3.1247128705, -0.7448075698  
H, 4.4220105529, 2.029866109, -0.1686564849  
C, -0.2699769292, 0.2827336063, 2.3371702161  
H, 0.4374461105, 1.0977888246, 2.1930553156  
H, -0.971983624, 0.5532195843, 3.1252768188  
H, 0.2782702072, -0.6056456565, 2.6589305483  
O, -3.3047366439, 0.662790107, 0.0375271022  
H, -2.7556513213, 0.8320086693, 0.8343273373  
O, -1.0440926599, 0.0429758383, 1.1519095956  
O, -0.5361970728, -2.2462537591, 0.6991708272  
H, -1.0678301043, -1.9654096315, 1.4630105192  
C, -3.907844379, 1.8613946647, -0.5524966047  
H, -4.6059989609, 2.263298003, 0.1736779526  
H, -3.1357149395, 2.583748329, -0.8031166123  
H, -4.434295, 1.5282343564, -1.4396430933

**S12** [methanol-assisted protonated benzenesulfonic acid + methanol addition TS], in solution (at PCM(methanol)/B3LYP/aug-cc-pVTZ level)

S, -0.3519231107, -1.0016890018, -0.2819696284  
O, -1.5102862002, -0.5624150618, -1.1112107387  
H, -2.5996141733, 0.2124069223, -0.5477512741  
H, -0.2227824925, -2.6053414653, -1.7729375052  
O, 0.3880905142, -1.9206685671, -1.4606648642  
C, 1.1541741217, -0.0029580568, -0.203358901  
C, 2.3601509529, -0.6007993369, 0.1302343463

C, 1.0378096834, 1.3477030521, -0.4958864043  
 C, 3.4954368108, 0.2003997497, 0.1768477448  
 H, 2.4202216411, -1.655849531, 0.3490292751  
 C, 2.189454859, 2.1250209693, -0.4671333708  
 H, 0.0836927556, 1.784875578, -0.7482011564  
 C, 3.4116811225, 1.5551046668, -0.1258945801  
 H, 4.4447703961, -0.2414619656, 0.4437653428  
 H, 2.1251916217, 3.1765798375, -0.7074524726  
 H, 4.3009776765, 2.1686966505, -0.0958747246  
 C, -0.2804057758, 0.1071428739, 2.3378784555  
 H, 0.4013789618, 0.949562527, 2.2322640499  
 H, -0.997431905, 0.3201939125, 3.1286271402  
 H, 0.2888707603, -0.780886907, 2.6173495543  
 O, -3.2727908426, 0.7356573225, 0.063592182  
 H, -2.7215427519, 0.8109984023, 0.8741741477  
 O, -1.046337373, -0.0953166304, 1.1402339198  
 O, -0.4760338246, -2.3428081994, 0.6087978263  
 H, -1.032221975, -2.1391115804, 1.380482485  
 C, -3.7195425631, 2.0331826549, -0.4669166616  
 H, -4.3637782351, 2.4713715069, 0.2854244588  
 H, -2.8575006386, 2.6594204762, -0.6717327958  
 H, -4.2736540164, 1.8100052008, -1.3702888505

**S13** [protonated methyl dihydrogen benzeneorthosulfonate···methanol HB complex], in gas phase (at B3LYP/aug-cc-pVTZ level)

S, 1.7746843378, -1.8522071995, -1.639399134  
 O, 1.7753754869, -3.1949713053, -0.8652952553  
 H, 2.6828808774, -3.7257151526, -0.8175981184  
 O, 0.1647333769, -1.6674435246, -1.5088798606  
 C, 1.9944856282, -0.2636990198, -0.8002156401  
 C, 1.369935801, 0.862407254, -1.3226418219  
 C, 2.7842324648, -0.2266257208, 0.3435506839  
 C, 1.5697544548, 2.0756264649, -0.6762100565  
 H, 0.7476081369, 0.8015205363, -2.2018320753  
 C, 2.9413614456, 0.9932776638, 0.9896068647  
 H, 3.2472878788, -1.118974539, 0.7374758944  
 C, 2.3445212364, 2.1398749173, 0.4767980752  
 H, 1.1058801819, 2.9678163622, -1.0718711914  
 H, 3.5326028275, 1.0425721867, 1.8927448228  
 H, 2.4807731707, 3.0866454604, 0.9799931142  
 O, 3.7681598036, -4.676691524, -0.7196790368  
 H, 4.6497452742, -4.3280338707, -0.8831115094  
 O, 3.5214586984, -2.0281373386, -1.8360626471  
 O, 1.6536349254, -1.8945620261, -3.2418212623  
 H, 2.539526954, -2.0757219075, -3.6007201666  
 C, 3.8030398526, -5.8059198967, 0.1833857678  
 H, 2.7779710464, -6.1461052501, 0.2934277592  
 H, 4.404043142, -6.6029638785, -0.2487581018  
 H, 4.2002485165, -5.512955083, 1.1538537824  
 C, -0.7770217425, -2.6562554322, -2.004086882  
 H, -0.596191542, -3.6185120272, -1.5338629053  
 H, -1.7483920943, -2.2727063056, -1.7089385263  
 H, -0.7151951262, -2.7299407592, -3.0862506572  
 H, 3.9369908963, -1.1558840346, -1.842274006

**S13** [protonated methyl dihydrogen benzeneorthosulfonate···methanol HB complex], in solution (at PCM(methanol)/B3LYP/aug-cc-pVTZ level)

S, 0.376416, 0.751028, 0.206880  
O, 1.591958, 0.390487, -0.588706  
H, 2.499382, -0.540188, -0.098609  
O, -0.221130, 1.876808, -0.852526  
C, -1.180247, -0.154750, 0.028003  
C, -2.353355, 0.411963, 0.504159  
C, -1.136587, -1.400725, -0.580178  
C, -3.531375, -0.313922, 0.366977  
H, -2.356225, 1.386762, 0.967662  
C, -2.329537, -2.099332, -0.724717  
H, -0.206912, -1.816206, -0.939253  
C, -3.520347, -1.560858, -0.248541  
H, -4.456633, 0.104199, 0.736953  
H, -2.321942, -3.066598, -1.206437  
H, -4.442157, -2.114473, -0.357987  
O, 3.172339, -1.247838, 0.347119  
H, 2.678709, -1.564115, 1.125624  
O, 0.891027, -0.423787, 1.485174  
O, 0.456052, 1.888734, 1.343048  
H, 0.845967, 1.476053, 2.133900  
C, 0.617244, 2.957623, -1.312715  
H, 1.475596, 2.569776, -1.855771  
H, -0.013656, 3.537470, -1.980109  
H, 0.941826, 3.578861, -0.480754  
H, 0.1257, -0.740230, 1.983229  
C, 3.597269, -2.339905, -0.540154  
H, 4.274893, -2.964613, 0.029198  
H, 2.727892, -2.894782, -0.877460  
H, 4.111037, -1.866252, -1.367678

**S14** [methanol-assisted protonated methyl dihydrogen benzeneorthosulfonate, water elimination TS], in gas phase (at B3LYP/aug-cc-pVTZ level)

S, 0.3555537652, 0.689722501, 0.1765859708  
O, 1.5548805573, 0.3071706278, -0.6535989784  
H, 2.4430941726, -0.4798255763, -0.1748075799  
O, -0.2008409916, 1.8695932768, -0.7923605471  
C, -1.2303128356, -0.1618417994, 0.0159077715  
C, -2.3591812725, 0.4282775531, 0.5664165007  
C, -1.2602551751, -1.3714609618, -0.6632568366  
C, -3.5700719244, -0.2423531264, 0.4362934911  
H, -2.3057059085, 1.3810577464, 1.0715647218  
C, -2.4864717533, -2.01163141, -0.7976289801  
H, -0.365753582, -1.7964507276, -1.0938132294  
C, -3.6337486387, -1.4528257667, -0.2447016842  
H, -4.4639356787, 0.1928312807, 0.8598615066  
H, -2.5409086418, -2.9466071289, -1.3367789013  
H, -4.5820071436, -1.960598736, -0.3494963257  
O, 3.2126922061, -1.1500441384, 0.3282962637  
H, 2.6973348066, -1.5224252482, 1.0661131322  
O, 0.8732920808, -0.6042085401, 1.4198161035  
O, 0.5409840252, 1.7290658462, 1.3862085444  
H, 0.905531129, 1.2229397152, 2.1346304437  
C, 0.6455928514, 2.9758242, -1.2011954272

H, 1.5188482525, 2.6050563671, -1.7306916309  
 H, 0.0220835835, 3.5607734996, -1.8694884176  
 H, 0.9335460832, 3.5723831892, -0.3393997336  
 H, 0.0896821506, -1.0088430053, 1.811458941  
 C, 3.8837700416, -2.158122942, -0.4911920973  
 H, 4.6040469092, -2.6697658475, 0.1386016672  
 H, 3.1568359451, -2.8530440184, -0.9037315248  
 H, 4.3931859859, -1.6158518302, -1.2798871641

**S14** [methanol-assisted protonated methyl dihydrogen benzeneorthosulfonate, water elimination TS], in solution (at PCM(methanol)/B3LYP/aug-cc-pVTZ level)

S, 0.37620208, 0.75234909, 0.20833302  
 O, 1.59514217, 0.38877572, -0.57945750  
 H, 2.49331773, -0.54651032, -0.11147938  
 O, -0.21711630, 1.87215124, -0.85972921  
 C, -1.17968992, -0.15453791, 0.02847902  
 C, -2.35345992, 0.41249809, 0.50260802  
 C, -1.13624166, -1.39806156, -0.58463633  
 C, -3.53119992, -0.31375891, 0.36506502  
 H, -2.35700592, 1.38784809, 0.96493002  
 C, -2.32782892, -2.10016291, -0.72326498  
 H, -0.20510992, -1.81684791, -0.93592898  
 C, -3.51925392, -1.56144491, -0.24889898  
 H, -4.45691892, 0.10465009, 0.73356502  
 H, -2.31951692, -3.06802091, -1.20377998  
 H, -4.44081492, -2.11543291, -0.35855798  
 O, 3.07615803, -1.26497505, 0.45181261  
 H, 2.43235514, -1.42117599, 1.18610190  
 O, 0.89765391, -0.44161767, 1.52375099  
 O, 0.44950614, 1.89633623, 1.33891220  
 H, 0.83982455, 1.48985706, 2.13271296  
 C, 0.62243077, 2.95135476, -1.32151953  
 H, 1.48640050, 2.56142697, -1.85407046  
 H, -0.00415016, 3.52409179, -1.99905174  
 H, 0.93823581, 3.58008213, -0.49181334  
 H, 0.12799985, -0.80482199, 1.98005625  
 C, 3.50993052, -2.45761183, -0.28967490  
 H, 4.12148354, -3.04435175, 0.38511825  
 H, 2.64122118, -3.01233521, -0.62885773  
 H, 4.09637675, -2.09089395, -1.12315765

**S15** [methyl benzenesulfonate···oxonium cation···methanol HB complex], in gas phase (at B3LYP/aug-cc-pVTZ level)

S, -0.1078760174, 0.7040932538, -0.0406640331  
 O, -0.7079121415, 0.8006809465, 1.2862035847  
 H, -3.7082150232, -0.2230708259, 2.5649965121  
 O, 0.3003885874, 2.1438406805, -0.5595711672  
 C, 1.4706936775, -0.0740972916, 0.0165596538  
 C, 1.993616104, -0.6249679503, -1.1508996963  
 C, 2.1537762421, -0.1016128952, 1.2289776347  
 C, 3.2440319806, -1.2220161589, -1.0919198837  
 H, 1.4380785548, -0.590171827, -2.0762192997  
 C, 3.4028206283, -0.7058338978, 1.2656539133  
 H, 1.7185771975, 0.3326949711, 2.1165642396  
 C, 3.9441053962, -1.2613944239, 0.1108313368

H, 3.6711390566, -1.6566559352, -1.9842374624  
 H, 3.951272373, -0.7417149698, 2.1959216197  
 H, 4.9179281763, -1.7293416702, 0.1477550235  
 O, -3.0382247052, -0.5769690586, 1.9700450231  
 H, -2.2397238679, -0.0192796011, 2.0338609555  
 H, -3.2753464944, -0.8210348162, 0.5498788745  
 O, -3.2454456921, -0.9423351002, -0.48824233  
 O, -0.9538083243, 0.0653635202, -1.0704152623  
 H, -2.3517861455, -0.5676052381, -0.7919730726  
 C, -0.7525902334, 3.1414917144, -0.7511486037  
 H, -1.2621766885, 3.3239351068, 0.1912783159  
 H, -0.2219459972, 4.0293337301, -1.0752467563  
 H, -1.4409630187, 2.805368165, -1.5222287054  
 C, -3.4746968621, -2.3200488283, -0.9360778097  
 H, -3.4318269645, -2.3107792352, -2.0194575837  
 H, -2.718624062, -2.9769489627, -0.5150643729  
 H, -4.4674167363, -2.5964004022, -0.5989076481

**S15** [methyl benzenesulfonate···oxonium cation···methanol HB complex], in solution (at PCM(methanol)/B3LYP/aug-cc-pVTZ level)

S, -0.105171, 0.69688, -0.064933  
 O, -0.704598, 0.8242, 1.25839  
 H, -3.92636, 0.222219, 2.176858  
 O, 0.306221, 2.133589, -0.608169  
 C, 1.485848, -0.063685, 0.030341  
 C, 2.006034, -0.682216, -1.102563  
 C, 2.172061, -0.023938, 1.23979  
 C, 3.257798, -1.274944, -1.013562  
 H, 1.445803, -0.705518, -2.025043  
 C, 3.422381, -0.623618, 1.308899  
 H, 1.737708, 0.455996, 2.10367  
 C, 3.962085, -1.244528, 0.186719  
 H, 3.679885, -1.762723, -1.880344  
 H, 3.971237, -0.60716, 2.239402  
 H, 4.935479, -1.710648, 0.248347  
 O, -3.211516, -0.35123, 1.87453  
 H, -2.387696, 0.169931, 1.911373  
 H, -3.314518, -0.795102, 0.510616  
 O, -3.232564, -1.061836, -0.508839  
 O, -0.921559, 0.032596, -1.092217  
 H, -2.356087, -0.688821, -0.821726  
 C, -0.766697, 3.102045, -0.842765  
 H, -1.294876, 3.297299, 0.086216  
 H, -0.252887, 3.992473, -1.185078  
 H, -1.437804, 2.727248, -1.610364  
 C, -3.347514, -2.503536, -0.751582  
 H, -3.288322, -2.649254, -1.823645  
 H, -2.548814, -3.027146, -0.235338  
 H, -4.319855, -2.800906, -0.377231