#### **Electronic Supplementary Information**

# Water Determines the Products: an Unexpected Brønsted Acid-Catalyzed PO-R Cleavage of P(III) Esters Selectively Producing **P(O)-H and P(O)-R Compounds**

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#### **1. Experimental Section**

#### **1.1. General Information**

Unless otherwise noted, small scale reactions with water were carried out in NMR tubes under air atmosphere and solvent-free condition; reactions without water were carried out in oven-dried Schlenk tubes under N<sub>2</sub> atmosphere and solvent-free condition. Dry solvents were obtained according to standard procedures. Unless otherwise noted, all reagents were purchased and used as received. Trivalent phosphorus compounds were either purchased (from TCI if commercially available) or prepared from the corresponding alcohols and phosphorus (III) chloride according to the literature procedure (P.-Y. Renard, P. Vayron, E. Leclerc, A. Valleix, C. Mioskowski, Angew. Chem. Int. Ed. 2003, 42, 2389). Product 2 were mostly purified by vacuum distillation. Product 3 were purified by a preparative GPC apparatus (JAPAN ANALYTICAL INDUSTRY LC-908 with JAIGEL-1H, polystyrene-based column) using CHCl<sub>3</sub> as the eluent (smaller scale reactions). Quaternary phosphonium salt  $MeP^+(OMe)_3 \cdot OTf(6c)$  used in the control reactions was obtained in 84% isolated yield according to the literature method (K. S. Colle, E. S. Lewis, J. Org. Chem. 1978, 43, 571). Theoretical calculation of the energy barriers of the mono- and bi-molecular transition states are obtained using GAUSSIAN 09 software with pm6 semi-empirical algorithm (M. J. Frisch, G. W. Trucks, H. B. Schlegel, et al. Gaussian 09, revision B. 01; Gaussian, Inc.: Wallingford CT, 2009). <sup>1</sup>H, <sup>13</sup>C, and <sup>31</sup>P NMR spectra of the products were acquired on a JEOL JNM-ECS400 (400 MHz for <sup>1</sup>H, 100 MHz for <sup>13</sup>C, and 162 MHz for <sup>31</sup>P NMR spectroscopy). Chemical shifts for <sup>1</sup>H NMR are referred to internal Me<sub>4</sub>Si (0 ppm) and reported as follows: chemical shift ( $\delta$  ppm), multiplicity, coupling constant (Hz) and integration. Chemical shifts for <sup>31</sup>P NMR were relative to H<sub>3</sub>PO<sub>4</sub> (85% solution in D<sub>2</sub>O, 0 ppm).

**1.2. Typical procedure for Brønsted acid-catalyzed C-O cleavage of P(III) esters in the presence of H<sub>2</sub>O: To an NMR tube was added triisopropyl phosphite (<b>1a**) (0.52 mL, 2.3 mmol), 1 equiv. H<sub>2</sub>O (41.4 uL), trifluorormethanesulfonic acid (4 uL, 2 mol%) under air atmosphere. The tube was then sealed, slightly shaken at room temperature, and subjected to <sup>31</sup>P NMR measurement in ca. 5 min. <sup>31</sup>P NMR spectra revealed that the reaction was very fast and completed (>99% NMR yield) in the 5 min. Pure **2a** was obtained by distillation in 94% isolated yield. Except solid products HP(O)Ph<sub>2</sub> (**2k**) and HP(O)Cy<sub>2</sub> (**2p**) that were obtained by

recrystalization, all other products were purified by vacuum distillation.

# HP(O)(Oi-Pr)<sub>2</sub>

**Diisopropyl phosphite** (**2a**). Colorless oil. <sup>1</sup>H NMR (400 MHz, CDCl<sub>3</sub>):  $\delta$  7.67 (s, 0.5H), 5.95 (s, 0.5H), 4.74-4.66 (m, 2H), 1.33 (d, J = 2.4 Hz, 6H), 1.32 (d, J = 2.4 Hz, 6H). <sup>13</sup>C NMR (100 MHz, CDCl<sub>3</sub>):  $\delta$  70.8 (d,  $J_{C-P} = 5.4$  Hz), 24.0 (d,  $J_{C-P} = 4.0$  Hz), 23.8 (d,  $J_{C-P} = 4.5$  Hz). <sup>31</sup>P NMR (162 MHz, CDCl<sub>3</sub>):  $\delta$  4.92. This compound was known: H. C. Fisher, L. Prost, J.-L. Montchamp, *Eur. J. Org. Chem.* **2013**, *2013*, 7973.

# HP(O)(OEt)<sub>2</sub>

**Diethyl phosphite** (**2b**). Colorless oil. <sup>1</sup>H NMR (400 MHz, CDCl<sub>3</sub>):  $\delta$  7.63 (s, 0.5H), 5.90 (s, 0.5H), 4.14-4.06 (m, 4H), 1.32 (t, *J* = 7.0 Hz, 6H). <sup>13</sup>C NMR (100 MHz, CDCl<sub>3</sub>):  $\delta$  61.7, 16.3. <sup>31</sup>P NMR (162 MHz, CDCl<sub>3</sub>):  $\delta$  7.80. This compound was known: H. C. Fisher, L. Prost, J.-L. Montchamp, *Eur. J. Org. Chem.* **2013**, *2013*, 7973.

### HP(O)(OMe)<sub>2</sub>

**Dimethyl phosphite** (2c). Colorless oil. <sup>1</sup>H NMR (400 MHz, CDCl<sub>3</sub>):  $\delta$  7.60 (s, 0.5H), 5.85 (s, 0.5H), 3.74 (t, J = 12.0 Hz, 6H). <sup>13</sup>C NMR (100 MHz, CDCl<sub>3</sub>):  $\delta$  52.1 (d,  $J_{C-P} = 5.7$  Hz). <sup>31</sup>P NMR (162 MHz, CDCl<sub>3</sub>):  $\delta$  11.1. This compound was known: H. Fakhraian, A. Mirzaei, *Org. Process Res. Dev.* 2004, *8*, 401.

# $HP(O)(On-Bu)_2$

**Dibutyl phosphite** (2d). Colorless oil. <sup>1</sup>H NMR (400 MHz, CDCl<sub>3</sub>):  $\delta$  7.66 (s, 0.5H), 5.93 (s, 0.5H), 4.06 (q, J = 6.8 Hz, 4H), 1.70-1.63 (m, 4H), 1.46-1.36 (m, 4H), 0.93 (d, J = 7.4 Hz, 6H). <sup>13</sup>C NMR (100 MHz, CDCl<sub>3</sub>):  $\delta$  65.6 (d,  $J_{C-P} = 5.8$  Hz), 32.5 (d,  $J_{C-P} = 6.2$  Hz), 18.8, 13.6. <sup>31</sup>P NMR (162 MHz, CDCl<sub>3</sub>):  $\delta$  8.41. This compound was known: H. C. Fisher, L. Prost, J.-L. Montchamp, *Eur. J. Org. Chem.* 2013, 2013, 7973.

# HP(O)(OCH<sub>2</sub>CH=CH<sub>2</sub>)<sub>2</sub>

**Diallyl phosphite** (2e). Colorless oil. <sup>1</sup>H NMR (400 MHz, CDCl<sub>3</sub>):  $\delta$  7.76 (s, 0.5H), 6.00 (s, 0.5H), 5.98-5.89 (m, 2H), 0.93 (d, J = 7.4 Hz, 2H), 0.93 (d, J = 7.4 Hz, 2H), 4.59-4.55 (m, 4H). <sup>13</sup>C NMR (100 MHz, CDCl<sub>3</sub>):  $\delta$  132.3 (d,  $J_{C-P}$  = 5.9 Hz), 118.6, 66.2 (d,  $J_{C-P}$  = 5.4 Hz). <sup>31</sup>P NMR (162 MHz, CDCl<sub>3</sub>):  $\delta$  8.26. This compound was known: P. A. Lohse, R. Felber, *Tetrahedron Lett.* **1998**, *39*, 2067.

# HP(O)(OCH<sub>2</sub>Ph)<sub>2</sub>

**Dibenzyl phosphite (2f).** Colorless oil. <sup>1</sup>H NMR (400 MHz, CDCl<sub>3</sub>):  $\delta$  7.36-7.25 (m, 10H), 6.93 (d, J = 707.6 Hz, 1H), 5.11-5.00 (m, 4H). <sup>13</sup>C NMR (100 MHz, CDCl<sub>3</sub>):  $\delta$  135.7, 135.6, 128.8, 128.1,67.4 (d,  $J_{C-P} = 5.7$  Hz). <sup>31</sup>P NMR (162 MHz, CDCl<sub>3</sub>):  $\delta$  8.36. This compound was known: H. C. Fisher, L. Prost, J.-L. Montchamp, *Eur. J. Org. Chem.* **2013**, *2013*, 7973.

#### $HP(O)(OPh)_2$

**Diphenyl phosphite (2i).** Colorless oil. <sup>1</sup>H NMR (400 MHz, CDCl<sub>3</sub>):  $\delta$  8.21 (s, 0.5H), 7.37-7.33 (m, 4H), 7.25-7.19 (m, 6H), 6.39 (s, 0.5H). <sup>13</sup>C NMR (100 MHz, CDCl<sub>3</sub>):  $\delta$  149.4 (d,  $J_{C-P} = 8.1$  Hz), 130.1, 125.9, 120.6 (d,  $J_{C-P} = 4.8$  Hz). <sup>31</sup>P NMR (162 MHz, CDCl<sub>3</sub>):  $\delta$  0.82. This compound was known: H. C. Fisher, L. Prost, J.-L. Montchamp, *Eur. J. Org. Chem.* **2013**, *2013*, 7973.

#### HP(O)(OMe)Ph

Methoxyphenylphosphine oxide (2j). Colorless oil. <sup>1</sup>H NMR (400 MHz, CDCl<sub>3</sub>): δ 7.66 (s, 0.5H), 7.25-7.19 (m, 2H), 6.90-76.85 (m, 3H), 5.89 (s, 0.5H), 3.78 (d, J = 11.6 Hz, 3H). <sup>13</sup>C NMR (100 MHz, CDCl<sub>3</sub>): δ 156.4, 129.6, 120.2, 115.5, 52.5 (d,  $J_{C-P} = 5.7$  Hz). <sup>31</sup>P NMR (162 MHz, CDCl<sub>3</sub>): δ 11.1. This compound was known: E. Jablonkai, R. Henyecz, M. Milen, J. Kóti, G. Keglevich, *Tetrahedron* **2014**, *70*, 8280.

#### $HP(O)Ph_2$

**Diphenylphosphine oxide (2k).** White solid. <sup>1</sup>H NMR (400 MHz, CDCl<sub>3</sub>):  $\delta$  8.66 (s, 0.5H), 7.72-7.66 (m, 4H), 7.57-7.53 (m, 2H), 7.50-7.46 (m, 4.5H). <sup>13</sup>C NMR (100 MHz, CDCl<sub>3</sub>):  $\delta$  132.6, 131.6 (d,  $J_{C-P} = 101.3$  Hz), 130.8 (d,  $J_{C-P} = 11.3$  Hz), 129.0 (d,  $J_{C-P} = 12.9$  Hz). <sup>31</sup>P NMR (162 MHz, CDCl<sub>3</sub>):  $\delta$  22.02. This compound was known: C. A. Busacca, J. C. Lorenz, N. Grinberg, N. Haddad, M. Hrapchak, B. Latli, H. Lee, P. Sabila, A. Saha, M. Sarvestani, S. Shen, R. Varsolona, X. Wei, C. H. Senanayake, *Org. Lett.* **2005**, *7*, 4277.

#### $HP(O)Cy_2$

**Dicyclohexylphosphine oxide (2p).** White solid. <sup>1</sup>H NMR (400 MHz, CDCl<sub>3</sub>):  $\delta$  6.84 (t, J = 2.6 Hz, 0.5H), 5.75 (t, J = 2.8 Hz, 0.5H), 1.99-1.71 (m, 12H), 1.48-1.40 (m, 4H), 1.31-1.19(m, 6H). <sup>13</sup>C NMR (100 MHz, CDCl<sub>3</sub>):  $\delta$  34.9 (d,  $J_{C-P} = 64.2$  Hz), 26.2 (d,  $J_{C-P} = 25.8$  Hz), 26.2, 25.8, 25.0 (d,  $J_{C-P} = 3.0$  Hz). <sup>31</sup>P NMR (162 MHz, CDCl<sub>3</sub>):  $\delta$  50.22. This compound was known: C. A. Busacca, J. C. Lorenz, N. Grinberg, N. Haddad, M. Hrapchak, B. Latli, H. Lee, P. Sabila, A. Saha, M. Sarvestani, S. Shen, R. Varsolona, X. Wei, C. H. Senanayake, *Org. Lett.* **2005**, 7, 4277. **1.3. Typical procedure for Brønsted acid-catalyzed C-O cleavage of P(III) esters in the absence of H<sub>2</sub>O:** To a 10 mL Schlenk tube was added triethyl phosphite (**1b**) (0.4 mL, 2.3 mmol) and trifluorormethanesulfonic acid (4 uL, 2 mol%) under N<sub>2</sub>. The tube was then heated at 60 °C for 16 h and **1b** was totally consumed. Pure **3b** was obtained by preparative GPC in 95% isolated yield.

#### *i*-PrP(O)(O*i*-Pr)<sub>2</sub>

**Diisopropyl isopropylphosphonate** (**3a**). Colorless oil. <sup>1</sup>H NMR (400 MHz, CDCl<sub>3</sub>):  $\delta$  4.69-4.61 (m, 2H), 1.89-1.77 (m, 1H), 1.27 (dd, J = 6.4 Hz, 2.0 Hz, 12H), 1.15 (d, J = 6.8 Hz 3H), 1.10 (d, J = 7.2 Hz, 3H). <sup>13</sup>C NMR (100 MHz, CDCl<sub>3</sub>):  $\delta$  69.6 (d,  $J_{C-P} = 7.0$  Hz), 26.4 (d,  $J_{C-P} = 143$  Hz), 24.1 (d,  $J_{C-P} = 3.2$  Hz), 24.0 (d,  $J_{C-P} = 4.6$  Hz). <sup>31</sup>P NMR (162 MHz, CDCl<sub>3</sub>):  $\delta$  34.01. This compound was known: J. Acharya, P. D. Shakya, D. Pardasani, M. Palit, D. K. Dubey, A. K. Gupta, *J. Chem. Res.* **2005**, *2005*, 194.

#### EtP(O)(OEt)<sub>2</sub>

**Diethyl ethylphosphonate (3b).** Colorless oil. <sup>1</sup>H NMR (400 MHz, CDCl<sub>3</sub>):  $\delta$  4.15-4.01 (m, 4H), 1.72 (dq, J = 18.1, 7.6 Hz, 2H), 1.31 (t, J = 7.1 Hz, 6H), 1.15 (dt, J = 20.0 Hz, 7.6 Hz, 3H). <sup>13</sup>C NMR (100 MHz, CDCl<sub>3</sub>):  $\delta$  61.5 (d,  $J_{C-P} = 6.5$  Hz), 18.8 (d,  $J_{C-P} = 141.9$  Hz), 16.5 (d,  $J_{C-P} = 5.9$ Hz), 6.6 (d,  $J_{C-P} = 6.9$  Hz). <sup>31</sup>P NMR (162 MHz, CDCl<sub>3</sub>):  $\delta$  34.19. This compound was known: J. Acharya, P. D. Shakya, D. Pardasani, M. Palit, D. K. Dubey, A. K. Gupta, *J. Chem. Res.* **2005**, 2005, 194.

#### MeP(O)(OMe)<sub>2</sub>

**Dimethyl methylphosphonate** (**3c**). Colorless oil. <sup>1</sup>H NMR (400 MHz CDCl<sub>3</sub>):  $\delta$  3.67 (d, J = 11.2 Hz, 6H), 1.41 (d, J = 17.6 Hz, 3H). <sup>13</sup>C NMR (100 MHz, CDCl<sub>3</sub>):  $\delta$  52.2 (d,  $J_{C-P} = 6.1$  Hz), 9.9 (d,  $J_{C-P} = 143.7$  Hz). <sup>31</sup>P NMR (162 MHz, CDCl<sub>3</sub>):  $\delta$  33.81. This compound was known: P.-Y. Renard, P. Vayron, E. Leclerc, A. Valleix, C. Mioskowski, *Angew. Chem. Int. Ed.* **2003**, *42*, 2389. This compound was known:

#### n-BuP(O)(On-Bu)<sub>2</sub>

**Dibutyl butylphosphonate (3d).** Colorless oil. <sup>1</sup>H NMR (400 MHz, CDCl<sub>3</sub>):  $\delta$  3.95-3.86 (m, 4H), 1.66-1.41 (m, 8H), 1.34-1.25 (m, 6H), 0.85-0.78 (m, 9H). <sup>13</sup>C NMR (100 MHz, CDCl<sub>3</sub>):  $\delta$  65.1 (d,  $J_{C-P} = 6.7$  Hz), 32.6 (d,  $J_{C-P} = 6.0$  Hz), 25.2 (d,  $J_{C-P} = 146.4$  Hz), 24.5, 23.7 (d,  $J_{C-P} = 17.2$  Hz), 18.8, 13.6, 13.5. <sup>31</sup>P NMR (162 MHz, CDCl<sub>3</sub>):  $\delta$  33.12. This compound was known: T.

Wolf, T. Steinbach, F. R. Wurm, Macromolecules 2015, 48, 3853.

#### CH<sub>2</sub>=CHCH<sub>2</sub>P(O)(OCH<sub>2</sub>CH=CH<sub>2</sub>)<sub>2</sub>

**Diallyl allylphosphonate (3e).** Colorless oil. <sup>1</sup>H NMR (400 MHz, CDCl<sub>3</sub>):  $\delta$  5.90-5.80 (m, 2H), 5.79-5.67 (m, 1H), 5.30-5.25 (m, 2H), 5.18-5.11 (m, 4H), 4.49-4.44 (m, 4H), 2.62-2.54 (m, 2H). <sup>13</sup>C NMR (100 MHz, CDCl<sub>3</sub>):  $\delta$  133.0 (d,  $J_{C-P} = 6.0$  Hz), 127.2 (d,  $J_{C-P} = 11.3$  Hz), 120.3 (d,  $J_{C-P} = 14.5$  Hz), 117.9, 66.4 (d,  $J_{C-P} = 6.5$  Hz), 31.9 (d,  $J_{C-P} = 138.8$  Hz). <sup>31</sup>P NMR (162 MHz, CDCl<sub>3</sub>):  $\delta$  28.45. This compound was known: X. Lu, J. Zhu, *J. Organometallic Chemistry* **1986**, *304*, 239. **PhCH<sub>2</sub>P(O)(OCH<sub>2</sub>Ph)<sub>2</sub>** 

**Dibenzyl benzylphosphonate (3f).** Colorless oil. <sup>1</sup>H NMR (400 MHz, CDCl<sub>3</sub>):  $\delta$  7.33-7.24 (m, 15H), 4.92 (d, J = 8.4 Hz, 4H), 3.19 (d, J = 21.6 Hz, 2H). <sup>13</sup>C NMR (100 MHz, CDCl<sub>3</sub>):  $\delta$  136.4 (d,  $J_{C-P} = 5.9$  Hz), 131.3 (d,  $J_{C-P} = 9.3$  Hz), 130.0 (d,  $J_{C-P} = 6.6$  Hz), 128.7 (d,  $J_{C-P} = 3.0$  Hz), 128.6, 128.4, 128.0, 127.1 (d,  $J_{C-P} = 3.6$  Hz), 67.7 (d,  $J_{C-P} = 6.6$  Hz), 34.2 (d,  $J_{C-P} = 137.1$  Hz). <sup>31</sup>P NMR (162 MHz, CDCl<sub>3</sub>):  $\delta$  28.13. This compound was known: L. Gavara, C. Petit, J.-L. Montchamp, *Tetrahedron Lett.* **2012**, *53*, 5000.

#### MeP(O)(OMe)(OPh)

**Methyl phenyl methylphosphonate** (**3g**). Colorless oil. <sup>1</sup>H NMR (400 MHz, CDCl<sub>3</sub>):  $\delta$  7.29-7.25 (m, 2H), 7.15-7.08 (m, 3H), 3.73 (dd, J = 11.2 Hz, 1.2 Hz, 2H), 1.55 (dd, J = 17.6 Hz, 1.2 Hz, 2H). <sup>13</sup>C NMR (100 MHz, CDCl<sub>3</sub>):  $\delta$  150.5 (d,  $J_{C-P} = 8.0$  Hz), 129.9, 125.1, 120.5 (d,  $J_{C-P} = 4.1$  Hz), 52.7 (d,  $J_{C-P} = 6.6$  Hz), 10.8 (d,  $J_{C-P} = 144.2$  Hz). <sup>31</sup>P NMR (162 MHz, CDCl<sub>3</sub>):  $\delta$  29.37. This compound was known: M. Fañanás-Mastral, B. L. Feringa, *J. Am. Chem. Soc.* **2014**, *136*, 9894.

#### MeP(O)(OPh)<sub>2</sub>

**Diphenyl methylphosphonate (3h).** Colorless oil. <sup>1</sup>H NMR (400 MHz, CDCl<sub>3</sub>):  $\delta$  7.33-7.29 (m, 4H), 7.20-7.14 (m, 6H), 1.78 (d, J = 17.6 Hz, 3H). <sup>13</sup>C NMR (100 MHz, CDCl<sub>3</sub>):  $\delta$  150.4 (d,  $J_{C-P} = 8.3$  Hz), 129.9, 125.3, 120.6 (d,  $J_{C-P} = 4.5$  Hz), 11.6 (d,  $J_{C-P} = 144.3$  Hz). <sup>31</sup>P NMR (162 MHz, CDCl<sub>3</sub>):  $\delta$  24.55. This compound was known: L. Gavara, C. Petit, J.-L. Montchamp, *Tetrahedron Lett.* **2012**, *53*, 5000.

#### MeP(O)(OMe)Ph

**Methyl methylphenylphosphinate (3j).** Colorless oil. <sup>1</sup>H NMR (400 MHz, CDCl<sub>3</sub>):  $\delta$  7.78-7.73 (m, 2H), 7.55-7.44 (m, 3H), 3.58 (d, J = 11.2 Hz, 3H), 1.64 (d, J = 14.8 Hz, 3H). <sup>13</sup>C NMR (100

MHz, CDCl<sub>3</sub>):  $\delta$  132.4 (d,  $J_{C-P} = 2.5$  Hz), 131.4 (d,  $J_{C-P} = 9.9$  Hz), 131.1 (d,  $J_{C-P} = 125.9$  Hz), 128.8 (d,  $J_{C-P} = 12.6$  Hz), 51.1 (d,  $J_{C-P} = 6.1$  Hz), 15.6(d,  $J_{C-P} = 102.5$  Hz). <sup>31</sup>P NMR (162 MHz, CDCl<sub>3</sub>):  $\delta$  44.43. This compound was known: P.-Y. Renard, P. Vayron, E. Leclerc, A. Valleix, C. Mioskowski, *Angew. Chem. Int. Ed.* **2003**, *42*, 2389.

#### MeP(O)Ph<sub>2</sub>

Methyldiphenylphosphine oxide (3k). White solid. <sup>1</sup>H NMR (400 MHz, CDCl<sub>3</sub>): δ 7.74-7.69 (m, 4H), 7.51-7.43 (m, 6H), 2.01 (d, J = 13.2 Hz, 3H). <sup>13</sup>C NMR (100 MHz, CDCl<sub>3</sub>): δ 134.1 (d,  $J_{C-P} = 100.9$  Hz), 131.8 (d,  $J_{C-P} = 2.6$  Hz), 130.6 (d,  $J_{C-P} = 9.7$  Hz), 128.7 (d,  $J_{C-P} = 12.0$  Hz), 16.6 (d,  $J_{C-P} = 73.4$  Hz). <sup>31</sup>P NMR (162 MHz, CDCl<sub>3</sub>): δ 30.57. This compound was known: P.-Y. Renard, P. Vayron, E. Leclerc, A. Valleix, C. Mioskowski, *Angew. Chem. Int. Ed.* 2003, *42*, 2389. EtP(O)Ph<sub>2</sub>

**Ethydiphenylphosphine oxide (3l).** White solid. <sup>1</sup>H NMR (400 MHz, CDCl<sub>3</sub>):  $\delta$  7.73-7.68 (m, 4H), 7.50-7.41 (m, 6H), 2.29-2.21 (m, 2H), 1.21-1.13 (m, 3H). <sup>13</sup>C NMR (100 MHz, CDCl<sub>3</sub>):  $\delta$  134.1 (d,  $J_{C-P} = 100.9$  Hz), 131.8 (d,  $J_{C-P} = 2.6$  Hz), 130.6 (d,  $J_{C-P} = 9.7$  Hz), 128.7 (d,  $J_{C-P} = 12.0$  Hz), 16.6 (d,  $J_{C-P} = 73.4$  Hz), 5.7 (d,  $J_{C-P} = 5.0$  Hz). <sup>31</sup>P NMR (162 MHz, CDCl<sub>3</sub>):  $\delta$  34.73. This compound was known: P.-Y. Renard, P. Vayron, E. Leclerc, A. Valleix, C. Mioskowski, *Angew. Chem. Int. Ed.* **2003**, *42*, 2389.

#### PhCH<sub>2</sub>P(O)Ph<sub>2</sub>

**Benzyldiphenylphosphine oxide (3n).** White solid. <sup>1</sup>H NMR (400 MHz, CDCl<sub>3</sub>):  $\delta$  7.70-7.65 (m, 4H), 7.49-7.38 (m, 6H), 7.16-7.08 (m, 5H), 3.63 (d, J = 14.0 Hz, 3H). <sup>13</sup>C NMR (100 MHz, CDCl<sub>3</sub>):  $\delta$  132.4 (d,  $J_{C-P} = 98.9$  Hz), 131.9 (d,  $J_{C-P} = 2.2$  Hz), 131.3 (d,  $J_{C-P} = 9.2$  Hz), 130.2 (d,  $J_{C-P} = 5.1$  Hz), 128.6, 128.5, 128.5 (d,  $J_{C-P} = 1.9$  Hz), 126.9 (d,  $J_{C-P} = 2.6$  Hz), 38.2 (d,  $J_{C-P} = 66.2$  Hz). <sup>31</sup>P NMR (162 MHz, CDCl<sub>3</sub>):  $\delta$  29.78. This compound was known: P.-Y. Renard, P. Vayron, E. Leclerc, A. Valleix, C. Mioskowski, *Angew. Chem. Int. Ed.* **2003**, *42*, 2389.

#### PhCH(CH<sub>3</sub>)P(O)Ph<sub>2</sub>

**Diphenyl(1-phenylethyl)phosphine oxide (30).** White solid. <sup>1</sup>H NMR (400 MHz, CDCl<sub>3</sub>):  $\delta$  7.88-7.87 (m, 2H), 7.50-7.40 (m, 5H), 7.32-7.14 (m, 8H), 3.61-3.56 (m, 1H), 1.55 (dq, J = 4.0 Hz, 16.0 Hz, 3H). <sup>13</sup>C NMR (100 MHz, CDCl<sub>3</sub>):  $\delta$  138.0 (d,  $J_{C-P} = 5.3$  Hz), 132.5 (d,  $J_{C-P} = 14.4$  Hz), 131.8 (d,  $J_{C-P} = 2.3$  Hz), 131.5 (d,  $J_{C-P} = 8.5$  Hz), 131.2 (d,  $J_{C-P} = 8.6$  Hz), 129.3 (d,  $J_{C-P} = 5.2$  Hz), 128.8 (d,  $J_{C-P} = 11.1$  Hz), 128.3, 128.1 (d,  $J_{C-P} = 11.4$  Hz), 127.0, 41.0 (d,  $J_{C-P} = 66.9$ 

Hz), 15.5. <sup>31</sup>P NMR (162 MHz, CDCl<sub>3</sub>): δ 34.21. This compound was known: P.-Y. Renard, P.
Vayron, E. Leclerc, A. Valleix, C. Mioskowski, *Angew. Chem. Int. Ed.* 2003, 42, 2389.

#### MeP(O)Cy<sub>2</sub>

**Dicyclohexylmethylphosphine oxide (3p).** White solid. <sup>1</sup>H NMR (400 MHz, CDCl<sub>3</sub>):  $\delta$  2.10-1.95 (m, 3H), 1.83-1.62 (m, 10H), 1.41-1.19 (m, 12H). <sup>13</sup>C NMR (100 MHz, CDCl<sub>3</sub>):  $\delta$  35.9 (d,  $J_{C-P} = 66.5$  Hz), 26.6 (d,  $J_{C-P} = 10.5$  Hz), 26.4 (d,  $J_{C-P} = 9.7$  Hz), 26.0, 25.8 (d,  $J_{C-P} = 1.5$  Hz), 24.9 (d,  $J_{C-P} = 3.0$  Hz), 8.6 (d,  $J_{C-P} = 62.0$  Hz). <sup>31</sup>P NMR (162 MHz, CDCl<sub>3</sub>):  $\delta$  51.32. This compound was known: E. Korzeniowska, A. E. Kozioł, E. Łastawiecka, A. Flis, M. Stankevič, *Tetrahedron* **2017**, *73*, 5153.



**2,4,4,5,5-pentamethyl-1,3,2-dioxaphosphole 2-oxide (3q).** White solid. <sup>1</sup>H NMR (400 MHz, CDCl<sub>3</sub>):  $\delta$  1.61 (d, J = 17.6 Hz, 3H), 1.38 (d, J = 52.0 Hz, 12H). <sup>13</sup>C NMR (100 MHz, CDCl<sub>3</sub>):  $\delta$  88.2, 24.7 (d,  $J_{C-P} = 3.4$  Hz), 23.9 (d,  $J_{C-P} = 5.2$  Hz), 13.5 (d,  $J_{C-P} = 135.9$  Hz). <sup>31</sup>P NMR (162 MHz, CDCl<sub>3</sub>):  $\delta$  42.28. This compound was known: H. Gonçalves, J. P. Majoral, *Phosphorus, Sulfur Silicon Relat. Elem.* **1978**, *4*, 343.



Menthyl methylphenylphosphinate (**3r**). White solid. <sup>1</sup>H NMR (400 MHz, CDCl<sub>3</sub>): δ 7.81-7.76 (m, 4H), 7.53-7.49 (m, 2H), 7.46-7.42 (m, 4H), 4.30-3.90 (m, 2H), 2.2.-2.16 (m, 1H), 1.92-1.87 (m, 1H), 1.70-1.58 (m, 10H), 1.38-1.23 (m, 6H), 1.02-0.74 (m, 22H), 0.30 (d, J = 6.8 Hz, 2H). <sup>13</sup>C NMR (100 MHz, CDCl<sub>3</sub>): δ 134.0 (d,  $J_{C-P} = 128.6$  Hz), 132.5 (d,  $J_{C-P} = 127.3$  Hz), 132.0 (d,  $J_{C-P} = 2.5$  Hz), 131.9 (d,  $J_{C-P} = 2.2$  Hz), 131.2 (d,  $J_{C-P} = 9.9$  Hz), 130.9 (d,  $J_{C-P} = 10.2$  Hz), 128.5 (d,  $J_{C-P} = 12.6$  Hz), 76.5 (d,  $J_{C-P} = 7.2$  Hz), 48.8 (d,  $J_{C-P} = 6.4$  Hz), 43.9, 43.3, 34.2, 31.6, 31.5, 25.9, 25.5, 23.1, 22.8, 22.0, 21.9, 21.2, 21.1, 17.1 (d,  $J_{C-P} = 3.7$  Hz), 16.1 (d,  $J_{C-P} = 2.4$  Hz), 15.9, 15.2. <sup>31</sup>P NMR (162 MHz, CDCl<sub>3</sub>): δ 41.22, 40.56. This compound was known: W. Dabkowski, A. Ozarek, S. Olejniczak, M. Cypryk, J. Chojnowski, J. Michalski, *Chem. Eur. J.* **2009**, *15*, 1747. 1.4. Detailed procedure for a fast and simple way to remove  $P(OMe)_3$  (1c) contaminated in  $HP(O)(OMe)_2$  (2c) using TfOH as the catalyst (eq. 1 in the main text): To a NMR tube was added dimethyl phosphite 2c (0.78 mL, 8.46 mmol) and trimethyl phosphite 1c (50 uL, 0.42 mmol, 5 mol%) under air and subjected to <sup>31</sup>P NMR measurement. Then, TfOH (0.75 uL, 0.17 mmol, 2 mol%) and H<sub>2</sub>O (7.6 uL, 0.42 mmol, 5 mol%) were added to the NMR tube. The tube was slightly shaken at room temperature and subjected to <sup>31</sup>P NMR measurement in ca. 5 min. <sup>31</sup>P NMR spectra revealed that the reaction completed quantitatively in the 5 min. Pure 2c was observed in 100% <sup>31</sup>P NMR yield.



1.5. Detailed procedure for 100 gram scale reaction of TfOH-catalyzed C-O cleavage of  $P(OMe)_3$  in the presence of  $H_2O$  (eq. 2 in the main text): Trimethyl phosphite 1c (100 g, 806 mmol), TfOH (71 µL, 0.1 mol%), and  $H_2O$  (14.5 mL, 1 equiv.) was mixed by stirring in a 300 mL round-bottomed flask at 0 °C under air, slowly warmed to room temperature, and then stirred at room temperature for more 30 min. <sup>31</sup>P NMR analysis of the reaction mixture revealed that the reaction completed in the 30 min. to afford dimethyl phosphite 2c in almost quantitative yield (>99% NMR yield). Pure 2c was obtained by usual vacuum distillation in 93% yield (82.4 g, see the <sup>31</sup>P NMR spectra below for purity).



Before the reaction

After the reaction

340 320 300 280 240 220 200 180 160 140 120 100 80 80 40 20 0 -20 -40 -60 -100 <sup>31</sup>P NMR of purified HP(O)(OMe)<sub>2</sub> (2c)

-12.512

#### 2. Control Reactions of the Mechanistic Studies

2.1. Stoichiometric reaction of P(OMe)<sub>3</sub> (1a) and TfOH (eq. 3 in the main text)

$$\begin{array}{c} \ddot{P}(OMe)_{3} + TfO-H & \underline{0 \ ^{\circ}C} \sim r.t. \\ 1 \ equiv. \\ \hline 1 \ equiv. \\ \hline H(MeO)_{2}P^{+} & Me^{-}OTf \\ \hline 5c \\ \end{array} \begin{array}{c} (3) \\ 4c, 50\% \\ \hline 5c \\ \hline \end{array}$$

**Detailed Procedure:** To an NMR tube cooled at 0 °C were successively added CDCl<sub>3</sub> (0.5 mL), trifluorormethanesulfonic acid (37.5 uL, 0.424 mmol), and trimethyl phosphite (**1a**) (50 uL, 1 equiv.) dropwise under N<sub>2</sub>. The tube was then slowly warmed to room temperature and remained for 2 h. <sup>31</sup>P NMR spectra of the reaction mixture revealed that the reaction completed to afford dimethyl phosphite **2c** in almost quantitative yield (see the <sup>31</sup>P NMR spectra below). <sup>1</sup>H NMR spectra of the reaction mixture revealed that methyl trifluorormethanesulfonate (**4c**) was generated in ca. 50% yield (see the <sup>1</sup>H NMR spectra below).





<sup>1</sup>H NMR

**Results and Discussion:** This reaction confirmed that stoichiometric reaction of  $P(OMe)_3$ (1a) and TfOH can afford a quantitative yield of dimethyl phosphite 2c (ref. 11 in the main text), which very possibly proceeded via the formation of phosphonium salt HP<sup>+</sup>(OMe)<sub>3</sub>·<sup>-</sup>OTf (5c) by protonation of 1c with TfOH followed by an intramolecular S<sub>N</sub>2 attack of TfO<sup>-</sup> at a Me group of 5c (ref. 11a-b in the main text).

#### 2.2. Stoichiometric reaction of P(OMe)<sub>3</sub> (1a) and TfOMe (eq. 4 in the main text)

 $\begin{array}{ccc} \mathsf{P}(\mathsf{OMe})_3 \ + \ \mathsf{TfOMe} & \underbrace{0 \ {}^{\mathrm{o}}\mathsf{C}\ {}^{\mathrm{e}}\mathsf{r.t.}}_{\mathbf{1c}} & \mathsf{MeP}^+(\mathsf{OMe})_3 \ {}^{\mathrm{o}}\mathsf{OTf}\left(+\mathsf{MeP}(\mathsf{O})(\mathsf{OMe})_2\right) \ (4) \\ & \mathbf{1c} & \mathbf{4c} \ (1 \ \mathrm{equiv.}) & \mathbf{6c} & \mathbf{3c} \\ & & 1) \ \mathsf{Et}_2\mathsf{O}, \ 1 \ \mathsf{h}; \ \mathbf{6c} : \ 84\%^{\mathsf{isolated}} \\ & & 2) \ \mathsf{CDCl}_3, \ 1 \ \mathsf{h}; \ \mathbf{6c} : \ 65\%^{\mathsf{NMR}} \ (45\%^{\mathsf{isolated}}); \ \mathbf{3c} : \ 27\%^{\mathsf{NMR}} \end{array}$ 

**Detailed Procedure for Entry 1** (according to the literature method: K. S. Colle, E. S. Lewis, *J. Org. Chem.* **1978**, *43*, 571): To a 10 mL Schlenk tube containing a stirring bar cooled at 0 °C were successively added Et<sub>2</sub>O (2 mL), methyl trifluorormethanesulfonate (**4c**) (186 uL, 1.7 mmol), and trimethyl phosphite (**1a**) (0.2 mL, 1 equiv.) dropwise under N<sub>2</sub>. The tube was then slowly warmed to room temperature and stirred for 1 h. A white solid precipitated form the reaction mixture, which was collected by filtration and washed twice with Et<sub>2</sub>O under N<sub>2</sub> (in

glove box). The white solid,  $MeP^+(OMe)_3$ . OTf (**6c**), was obtained in 84% isolated yield (412.3 mg) after vacuum drying.

**Detailed Procedure for Entry 2:** To an NMR tube cooled at 0 °C were successively added CDCl<sub>3</sub> (2 mL), methyl trifluorormethanesulfonate (**4c**) (186 uL, 1.7 mmol), and trimethyl phosphite (**1a**) (0.2 mL, 1 equiv.) dropwise under N<sub>2</sub>. The tube was then slowly warmed to room temperature and stirred for 1 h. <sup>31</sup>P NMR spectra revealed that the reaction completed to afford **6c** in 65% NMR yield (45% isolated yield) and **3c** in 27% **NMR** yield, respectively (see the NMR spectra below).



# <sup>31</sup>P NMR of the reaction mixture of entry 2

**Results and Discussion:** According to the literature method (K. S. Colle, E. S. Lewis, *J. Org. Chem.* **1978**, *43*, 571), Et<sub>2</sub>O is not a good solvent for MeP<sup>+</sup>(OMe)<sub>3</sub>. OTf (**6c**), so it can easily precipitated from the Et<sub>2</sub>O mixture of **4c** and **1c** and be obtained in a good 84% isolated yield by filtration (entry 1). In contrast, CDCl<sub>3</sub> is a better solvent (see also eqs. 9 and 10, in which solvation of **6c** in CDCl<sub>3</sub> quickly leads to its conversion to **3c**). Most likely for the same reason, the generated **6c** in the CDCl<sub>3</sub> mixture of **4c** and **1c** also quickly converted to **3c**. Subsequently, only a much lower yield of **6c** was observed with observation of a considerable amount of **3c** (entry 2). This result suggests that the conversion of **6c** to **3c** may be very fast.

#### 2.3. Hydrolysis of TfOMe (4c) (eq. 5 in the main text)

TfOMe + H<sub>2</sub>O 
$$\xrightarrow{\text{CDCl}_3}$$
 TfOH + MeOH (5)  
4c 1 equiv.

**Detailed Procedure:** To an NMR tube was added CDCl<sub>3</sub> (0.5 mL), methyl trifluorormethanesulfonate (**4c**) (46.4 uL, 0.424 mmol), and H<sub>2</sub>O (7.7uL, 1 equiv.) under N<sub>2</sub>. After standing at room temperature overnight, the tube was subjected to <sup>1</sup>H NMR measurement, revealing that **4c** was partially hydrolyzed to MeOH (see the NMR spectra below). This result confirmed the hydrolysis of TfOMe (**4c**) in the presence of water.



# 2.4. TfOMe (4c) or MeP<sup>+</sup>(OMe)<sub>3</sub>. OTf (6c) catalyzed transformation of P(OMe)<sub>3</sub> (1c) (eq. 6 in the main text)

$$P(OMe)_{3} \xrightarrow{\text{4c or 6c (2 mol%)}} MeP(O)(OMe)_{2} \quad (6)$$
  
1c  $3c, 97~99\%$ 

**Detailed Procedures:** To an NMR tube was added trimethyl phosphite (**1a**) (0.4 mL, 3.4 mmol) and methyl trifluorormethanesulfonate (**4c**) (7.4 uL, 2 mol%) or phosphonium salt  $MeP^+(OMe)_3$ . OTf (**6c**) (19.7 mg, 2 mol%) under N<sub>2</sub>. The mixtures were then heated to 60 °C for 16 h. <sup>31</sup>P NMR spectra revealed that the reactions were complete. The methyl

trifluorormethanesulfonate (4c) catalyzed reaction afforded 3c in 97% yield (see the NMR spectra below). The phosphonium salt  $MeP^+(OMe)_3$ . OTf (6c) catalyzed reaction afforded 3c in 99% yield (see the NMR spectra below).



**Results and Discussion:** The above results indicated that **4c** and **6c** could catalyze the model reaction effectively to give almost quantitative yields of **3c**, suggesting an interesting

mechanism that may involve TfOR (4) and  $RP^+(OR)_3$ . OTf (6) as the active catalysts/intermediates.

#### 2.5. Stoichiometric reaction of MeP(O)(OMe)<sub>2</sub> (3c) and TfOMe (4c) (eq. 7 in the main text)

$$\begin{array}{ccc} \text{MeP}(O)(OMe)_2 + \text{TfOMe} & \xrightarrow{\text{r.t.}} & \text{MeP}^+(OMe)_3 & \text{OTf} & (7) \\ \textbf{3c} & \textbf{4c} & & \textbf{30 min.} & \textbf{6c}, 85\% \\ & 1 \text{ equiv.} & & \textbf{6c}, 85\% \end{array}$$

**Detailed procedure:** To an NMR tube was added dimethyl methylphosphonate (**3c**) (0.37 mL, 3.4 mmol) and methyl trifluorormethanesulfonate (**4c**) (0.37 mL, 1 equiv.) under N<sub>2</sub> at room temperature. The tube was then sealed, slightly shaken, and subjected to <sup>31</sup>P NMR measurement in ca. 30 min. <sup>31</sup>P NMR spectra revealed that **6c** was obtained in 85% yield (see the NMR spectra below).



**Results and Discussion:** The above result indicated that product **3c** could also react with **4c** fastly to give a high yield of **6c**. This is consistent with the equilibrium between **3**, **4** and **6** as documented from the literature (ref. 14 in the main text).

#### 2.6. Conversion of pure MeP<sup>+</sup>(OMe)<sub>3</sub>·OTf (6c) to product 3c (eq. 9 in the main text)

$$\begin{array}{ccc} \mathsf{MeP}^{+}(\mathsf{OMe})_{3} & \stackrel{\mathsf{OTf}}{\longrightarrow} & \begin{array}{c} \overset{\mathsf{CDCI}_{3}}{\longrightarrow} & \mathsf{MeP}(\mathsf{O})(\mathsf{OMe})_{2} & (+ \ \mathsf{TfOMe} \\ \end{array} & (entry \ 1) \\ \hline \mathbf{6c} & \mathbf{3c} & \mathbf{4c} \\ \hline \mathsf{via} \begin{bmatrix} \mathsf{Me}(\mathsf{MeO})_{2}\mathsf{P}^{+}_{+} & \overbrace{\mathsf{Me}}^{-} & \mathsf{OTf} \end{bmatrix} & \begin{array}{c} \mathsf{6} \ \mathsf{h} : \ 82\% \\ & 19 \ \mathsf{h} : \ 79\% \\ & 24 \ \mathsf{h} : \ 76\% \end{array}$$

**Detailed Procedure for Entry 1 at 60** °C: The phosphonium salt  $MeP^+(OMe)_3$ . OTf (6c) (121.8 mg, 0.42 mmol) solved in CDCl<sub>3</sub> (0.5 mL) sealed in an NMR tube under N<sub>2</sub> was heated at 60 °C and measured by <sup>31</sup>P NMR at 6 h, 19 h, and 24 h, respectively. <sup>31</sup>P NMR spectra revealed that **3c** was formed in 82%, 79%, and 76% yields, respectively (see the NMR spectra below).





**Detailed Procedure for Entry 2 at Room Temperature:** The phosphonium salt  $MeP^+(OMe)_3$ . OTf (6c) (121.8 mg, 0.42 mmol) solved in CDCl<sub>3</sub> (0.5 mL) sealed in an NMR tube under N<sub>2</sub> was slightly shaked at room temperature and measured by <sup>31</sup>P NMR at 6 h, 19 h, and 24 h, respectively. <sup>31</sup>P NMR spectra revealed that **3c** was formed in 45%, 57%, and 57% yields, respectively (see the NMR spectra below).



<sup>31</sup>P NMR (r.t., 19 h)



**Results and Discussion:** The above results indicated that conversion of **6c** to **3c** is rather fast under the standard conditions (60 °C) or even at room temperature. The close yields of **3c** at 19 and 24 h (79% and 76% yields at 60 °C; 57% and 57% yields at room temperature) also revealed that both reactions have reached the equilibrium between **3c**, **4c**, and **6c** at 60 °C or at room temperature. Since **1c** did not present in the reaction, the reaction possibly proceeded via a monomolecular mechanism (the textbook mechanism suggested by Arbuzov) involving the  $S_N2$ attack of TfO<sup>-</sup> at a Me group of **6c** (similar to the one shown in eq. 3)

# 2.7. Conversion of pure $MeP^+(OMe)_3$ . OTf (6c) to product 3c in the presence of $H_2O$ (eq. 10 in the main text)

$$\begin{array}{ccc} \text{MeP}^{+}(\text{OMe})_{3} & \overline{\text{OTf}} & \underbrace{\text{H}_{2}\text{O}(1.1 \text{ equiv.})}_{\text{CDCI}_{3}, 60 \text{ }^{\circ}\text{C}, 6 \text{ h}} & \text{MeP}(\text{O})(\text{OMe})_{2} \begin{pmatrix} + \text{TfOH} \\ \text{MeOH} \end{pmatrix} & (\text{entry 1}) \\ \textbf{3c}, 96\% \end{array}$$

**Detailed Procedure for Entry 1 at 60** °C: The mixture of phosphonium salt  $MeP^+(OMe)_3$ . OTf (6c) (121.8 mg, 0.42 mmol) and H<sub>2</sub>O (8.3 uL, 1.1 equiv.) in CDCl<sub>3</sub> (0.5 mL) in an NMR tube sealed under N<sub>2</sub> was heated at 60 °C for 6 h. <sup>31</sup>P NMR spectra of the reaction

mixture revealed that the reaction completed to afford **3c** in 96% yield (see the <sup>31</sup>P NMR spectra below). <sup>1</sup>H NMR spectra revealed that MeOH (TfOH altogether) was also generated (see the <sup>1</sup>H NMR spectra below).



<sup>1</sup>H NMR (60 °C, 6 h)

$$\begin{array}{c|c} \mathsf{MeP}^+(\mathsf{OMe})_3 \ \overline{}^{\mathsf{OTf}} & \xrightarrow{\mathsf{H}_2\mathsf{O}\ (1.1\ \mathsf{equiv.})} \\ \mathbf{6c} & & \mathsf{CDCI}_3, \ \mathsf{r.t.} & & \mathsf{MeP}(\mathsf{O})(\mathsf{OMe})_2 \ \begin{pmatrix} +\ \mathsf{Tf}\mathsf{OH} \\ \mathsf{MeOH} \end{pmatrix} & (\mathsf{entry}\ 2) \\ \mathbf{6} \ \mathsf{h}: \ 79\% \\ 19\ \mathsf{h}: \ 84\% \\ 24\ \mathsf{h}: \ 88\% \end{array}$$

**Detailed Procedure for Entry 2 at Room Temperature:** The mixture of phosphonium salt  $MeP^+(OMe)_3$ . OTf (6c) (121.8 mg, 0.42 mmol) and H<sub>2</sub>O (8.3 uL, 1.1 equiv.) in CDCl<sub>3</sub> (0.5 mL) in an NMR tube sealed under N<sub>2</sub> was slightly shaked at room temperature and measured by <sup>31</sup>P NMR at 6 h, 19 h, and 24 h, respectively. <sup>31</sup>P NMR spectra revealed that **3c** was formed in 79%, 84% and 88% yield, respectively (see the NMR spectra below).







**Results and Discussion:** The above results indicated that, quite differently to the reactions of pure **6c** in CDCl<sub>3</sub> without water (eq. 9) that reached the equilibrium (eq. 8) and gave close yields of **3c**, in the presence of 1.1 equiv. of water, the conversion of **6c** to **3c** can be much faster and give much higher yields of **3c**. This is most likely due to the removal of **4c** by the added water through hydrolysis (eq. 5). Hence, without the presence of **4c**, the equilibrium can be broken and driven rightward to ensure more efficient and faster conversion of **6c** and higher yields of **3c**.

**2.8.** Conversion of not isolated  $MeP^+(OMe)_3$ ·OTf (6c) to product 3c (ref. 17 in the manuscript and for comparison with eq. 9)



**Detailed procedure for Reaction at Room Temperature:** To an NMR tube cooled at 0  $^{\circ}$ C were successively added CDCl<sub>3</sub> (0.5 mL), methyl trifluorormethanesulfonate (**4c**) (46.4 uL, <sup>S23</sup>

0.424 mmol), and trimethyl phosphite (**1a**) (50 uL, 1 equiv.) dropwise under N<sub>2</sub>. The tube was then slowly warmed to room temperature and stirred for 30 min. <sup>31</sup>P NMR spectra revealed that the reaction completed to afford **6c** in 58% NMR yield and **3c** in 39% NMR yield, respectively (see the NMR spectra below).





Without isolation of **6c**, the above reaction mixture (containing TfOMe **4c**) was directly shaked slightly at room temperature for 6 h, 21 h and 24h, respectively. <sup>31</sup>P NMR spectra revealed that total yields of **3c** are 52%, 55% and 56% yields, respectively (see the NMR spectra below). This means the yields of **3c** generated from **6c** are 13%, 16%, and 17%, respectively.





**Detailed Procedure for Reaction at 60** °C: To an NMR tube cooled at 0 °C were successively added CDCl<sub>3</sub> (0.5 mL), methyl trifluorormethanesulfonate (**4c**) (46.4 uL, 0.424 mmol), and trimethyl phosphite (**1a**) (50 uL, 1 equiv.) dropwise under N<sub>2</sub>. The tube was then slowly warmed to room temperature and stirred for 30 min. <sup>31</sup>P NMR spectra revealed that the reaction completed to afford **6c** in 64% NMR yield and **3c** in 30% NMR yield, respectively (see the NMR spectra below).



# <sup>31</sup>P NMR (r.t., 30 min)

Without isolation of **6c**, the above reaction mixture (containing TfOMe **4c**) was directly heated at 60  $^{\circ}$ C for 6 h, 21 h and 24 h, respectively. <sup>31</sup>P NMR spectra revealed that total yields of **3c** are 80%, 81%, and 81%, respectively (see the NMR spectra below). This means the yields of **3c** generated from **6c** are 50%, 51%, and 51%, respectively.





## <sup>31</sup>P NMR (60 °C, 24 h)

**Results and Discussion:** Without isolation of **6c**, considerable amounts of TfOMe (**4c**) should be remained in the reaction mixture of **1c** and **4c**. Since **4c** can hinder the conversion of **6c** to **3c** by reacting with **3c** to give **6c** according the their equilibrium (eq. 8 in the main text), in the presence of the contaminant **4c** in the reaction mixture, conversion of **6c** to **3c** can be much slower in comparison with the reactions using pure **6c** (eq. 9). Even though, the close yields of **3c** (52~56% yields at room temperature; 80~81% yields at 60 °C) also revealed that both reactions have reached the equilibrium between **3c**, **4c**, and **6c** at 60 °C or at room temperature.

# **3.** Theoretical Calculation of the Transition States (Figure 1 in the main text)



3.1. Theoretical Calculation of the monomolecular transition state

**Ball-and-stick representations. Atoms:** red: oxygen; blue: fluorine; white: hydrogen; light yellow: sulfur; gray: carbon; orange: phosphorus.

### 3.2. Theoretical Calculation of the bimolecular transition state

$$\begin{array}{c} \mathsf{MeP}^{+}(\mathsf{OMe})_{3} \ \overline{}^{}\mathsf{OTf} \ \mathbf{6c} \\ + \\ \mathsf{P}(\mathsf{OMe})_{3} \ \mathbf{1c} \end{array} \xrightarrow{} \left[ \begin{array}{c} \mathsf{Me}(\mathsf{MeO})_{2}\mathsf{P}^{+} \ \overline{}^{}\mathsf{O} \ - \mathsf{Me} \ \mathbf{P}(\mathsf{OMe})_{3} \end{array} \right] \xrightarrow{} \begin{array}{c} \mathsf{MeP}(\mathsf{O})(\mathsf{OMe})_{2} \ \mathbf{3c} \\ + \\ \mathsf{MeP}^{+}(\mathsf{OMe})_{3} \ \overline{}^{}\mathsf{OTf} \ \mathbf{6c} \end{array} \right] \xrightarrow{} \begin{array}{c} \mathsf{MeP}(\mathsf{O})(\mathsf{OMe})_{2} \ \mathbf{3c} \\ + \\ \mathsf{MeP}^{+}(\mathsf{OMe})_{3} \ \overline{}^{}\mathsf{OTf} \ \mathbf{6c} \end{array}$$



**Ball-and-stick representations. Atoms:** red: oxygen; blue: fluorine; white: hydrogen; light yellow: sulfur; gray: carbon; orange: phosphorus.

**3.3. Results and Discussion:** The lower energy barrier of the monomolecular transition state (TS1: 52.12KJ/mol) than that of the bimolecular transition state (TS2: 57.66KJ/mol) also supports that the monomolecular mechanism might be more favoured than the bimolecular mechanism.

# 4. Copies of <sup>1</sup>H, <sup>13</sup>C, and <sup>31</sup>P NMR spectra of the products

#### -7.251 1.339 -5.949 4.743 4.727 4.721 4.721 4.721 4.712 4.696 4.696 4.696 4.691 4.675 4.659 H-PCO 1 1 0.50-6.167 1.96-0.49-12.0 11.5 11.0 10.5 10.0 9.5 9.0 8.5 8.0 6.0 5.5 f1 (ppm) 7.0 7.5 6.5 5.0 2.0 1.5 0.5 0.0 4.5 4.0 3.0 2.5 10 3.5

-4.920

 $HP(O)(Oi-Pr)_2(2a)$ 

<sup>1</sup>H NMR

<sup>31</sup>P NMR

0 = H-P 0 }









340 320 300 280 260 240 220 200 180 160 140 120 100 80 60 40 20 0 -20 -40 -60 -80 -100 -140 -180 -220

<sup>13</sup>C NMR





S35

<sup>13</sup> C	NMR
~	




340 320 300 280 260 240 220 200 180 160 140 120 100 80 60 40 20 0 -20 -40 -60 -80 -100 -140 -180 -220









#### 180 170 160 150 140 130 120 110 100 90 80 70 60 50 40 30 20 10 0 fl (ppm)

#### $HP(O)(OCH_2Ph)_2(2f)$



340 320 300 280 260 240 220 200 180 160 140 120 100 80 60 40 20 0 -20 -40 -60 -80 -100 -140 -180 -220 fl (ppm)





180 170 160 150 140 130 120 110 100 90 Fl (opm) 80 70 60 50 40 30 20 10 0 -10





#### HP(O)(OMe)Ph (2j)





#### $HP(O)Ph_2(2k)$











100 90 80 f1 (ppm) 

















481,481 61,416	\[   \lefty \]   \[   \[   \]

#### $MeP(O)(OMe)_2(3c)$



340 320 300 280 260 240 220 200 180 160 140 120 100 80 60 40 20 0 -20 -40 -60 -80 -100 -140 -180 -220





## F00.6 4.03 -+1.8 -15 6.5 6.0 f1 (ppm) 12.0 11.5 11.0 10.5 10.0 9.5 9.0 8.5 7.0 4.0 2.5 1.0 0.5 8.0 7.5 5.5 5.0 4.5 3.5 3.0 2.0 <sup>31</sup>P NMR -33.116 9,0



<sup>13</sup> C NMR										
							₹77.510 ₹77.192 76.872	<65.133 65.066		<ul> <li>32.640</li> <li>32.584</li> <li>32.582</li> <li>25.922</li> <li>25.923</li> <li>23.767</li> <li>23.767</li> <li>23.767</li> <li>13.520</li> </ul>
	$\sim$									
							Ì			
and an and a state of the same	<del>90 (1.1.1.1.1.1.1.1.1.1.1.1.1.1.1.1.1.1.1.</del>		ta alian ta ang ta ang ta	ann an the state of the second se		<u>le marte e e e e e e</u>			****	
180 170	) 160	150 140	130	120	110 100	90 f1 (ppm)	80	70 60	50 40	0 30 20 10 0

#### allyP(O)(Oally)<sub>2</sub>(3e)











#### MeP(O)(OMe)(OPh) (3g)



![](_page_63_Figure_1.jpeg)

![](_page_64_Figure_1.jpeg)

![](_page_65_Figure_1.jpeg)

#### MeP(O)(OMe)Ph(3j)

![](_page_66_Figure_1.jpeg)

![](_page_67_Figure_0.jpeg)

![](_page_67_Figure_1.jpeg)

ò f1 (ppm) 

![](_page_68_Figure_1.jpeg)

![](_page_68_Figure_2.jpeg)

![](_page_69_Figure_0.jpeg)

![](_page_70_Figure_1.jpeg)

![](_page_71_Figure_0.jpeg)

![](_page_71_Figure_1.jpeg)








## PhCH(CH<sub>3</sub>)P(O)Ph<sub>2</sub> (30)



340 320 300 280 260 240 220 200 180 160 140 120 100 80 60 40 20 0 -20 -40 -60 -80 -100 -140 -180 -220 ft(ppm)









110 100 90 80 70 f1 (ppm)

Ó

170 160



340 320 300 280 260 240 220 200 180 160 140 120 100 80 60 40 20 0 -20 -40 -60 -80 -100 -140 -180 -220 fl (ppm)





41.219
40.563

340 320 300 280 260 240 220 200 180 160 140 120 100 80 60 40 20 0 -20 -40 -60 -80 -100 ft (ppm) -180 -140 -220 <sup>13</sup>C NMR

