Ion Pairs of Weakly Coordinating Cations and Anions:

Synthesis and Application for Sulfide to Sulfoxide Oxidations

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1. Spectroscopic data

1.1. IR spectroscopy



Figure S1. IR spectrum of neat $[P_{4,4,4,14}][B\{C_6H_3-3,5-(CF_3)_2\}_4]$ (6b).



Figure S2. IR spectrum of a mixture of **6b** and D_2O .



Figure S3. IR spectrum of a mixture of **6b** and H_2O_2 .

1.2. NMR spectroscopy



Figure S4. ¹¹B NMR spectra of neat **6b** (bottom), a mixture of **6b** and H_2O (middle) and a mixture of **6b** and aqueous H_2O_2 (top).



Figure S5. ¹⁹F NMR spectra of neat **6b** (bottom), a mixture of **6b** and H_2O (middle) and a mixture of **6b** and aqueous H_2O_2 (top).



Figure S6. ³¹P NMR spectra of neat **6b** (bottom), a mixture of **6b** and H_2O (middle) and a mixture of **6b** and aqueous H_2O_2 (top).

2. Characterization data of sulfoxides

Methyl phenyl sulfoxide: pale yellow oil. IR (cm⁻¹): 1032. ¹H NMR (CDCl₃, 400 MHz, 298 K, ppm): δ = 2.60 (s, 3H), 7.39-7.40 (d, 3H), 7.53-7.55 (t, 2H). ¹³C NMR (CDCl₃, 100 MHz, 298 K, ppm): δ = 43.75, 123.29, 129.17, 130.81, 145.62.

Dimethyl sulfoxide: colorless liquid. IR (cm⁻¹): 1015. ¹H NMR (CDCl₃, 400 MHz, 298 K, ppm): δ = 2.47 (s, 6H). ¹³C NMR (CDCl₃, 100 MHz, 298 K, ppm): δ = 41.30.

Dibutyl sulfoxide: white solid. M.p.: 30-32 °C. IR (cm⁻¹): 1023. ¹H NMR (CDCl₃, 400 MHz, 298 K, ppm): δ = 0.98-1.01 (t, 6H), 1.48-1.52 (m, 4H), 1.83-1.87 (m, 4H), 2.94-2.99 (m, 4H). ¹³C NMR (CDCl₃, 100 MHz, 298 K, ppm): δ = 13.53, 21.78, 23.95, 52.50.

Ethyl phenyl sulfoxide: yellow oil. IR (cm⁻¹): 1018. ¹H NMR (CDCl₃, 400 MHz, 298 K, ppm): δ = 1.03-1.07 (t, 3H), 2.58-2.67 (m, 1H), 2.73-2.82 (m, 1H), 7.33 -7.40 (m, 3H), 7.47-7.49 (m, 2H). ¹³C NMR (CDCl₃, 100 MHz, 298 K, ppm): δ = 6.06, 50.49, 124.38, 129.33, 131.08, 143.78.

Phenyl isopropyl sulfoxide: yellow oil. IR (cm⁻¹): 1020. ¹H NMR (CDCl₃, 400 MHz, 298 K, ppm): δ = 1.04-1.06 (d, 3H), 1.14-1.15 (d, 3H), 2.73 - 2.77 (m, 3H), 7.41-7.44 (m, 3H), 7.50-7.52 (m, 2H). ¹³C NMR (CDCl₃, 100 MHz, 298 K, ppm): δ = 13.82, 15.84, 54.45, 124.91, 128.83, 130.93, 141.68.

Phenyl allyl sulfoxide: yellow oil. IR (cm⁻¹): 1037. ¹H NMR (CDCl₃, 400 MHz, 298 K, ppm): δ = 3.39-3.52 (m, 2H), 5.08-5.13 (d, 1H), 5.22-5.25 (d, 1H), 5.51-5.59 (m, 1H), 7.41 - 7.45 (m, 3H), 7.51-7.53 (m, 2H). ¹³C NMR (CDCl₃, 100 MHz, 298 K, ppm): δ = 59.76, 122.85, 123.27, 124.19, 128.01, 130.06, 141.85.

2-(Phenylsulfinyl)ethanol: pale yellow oil. IR (cm⁻¹): 3343, 1018. ¹H NMR ([D₆]DMSO, 400 MHz, 298 K, ppm): δ = 2.83-2.98 (m, 1H), 2.99-3.04 (m, 1H), 3.64-3.70 (m, 1H), 3.80-3.88 (m, 1H), 5.08 - 5.12 (t, 1H), 7.50-7.58 (m, 3H), 7.588-7.67 (m, 2H). ¹³C NMR ([D₆]DMSO, 100 MHz, 298 K, ppm): δ = 54.32, 59.92, 123.78, 129.20, 130.65, 144.

3. X-Ray single crystal structure analyses

- 4a: Twin refinement (twin operation: inversion).
- **7a:** Hydrogen atoms could be located in the difference Fourier maps and were allowed to refine freely.
- 2b: Four CF₃-Groups are disordered over two positions.
 The butyl-Group of the cation is disordered over two positions.
 Diffractometer: Kappa APEX II (BRUKER AXS); sealed tube
- **5b:** Three CF₃ groups are disordered over two positions.

3.1. X-ray data of compound 2b



Figure S7. ORTEP drawing of compound **2b** with 50 % ellipsoids.

Operator:	*** Herdtweck ***			
Molecular Formula:	C ₄₁ H ₂₉ B F ₂₄ N ₂			
	$[(C_{32} H_{12} B F_{24})], [(C_9 H_{17} N_2)^{\dagger}]$			
Crystal Color / Shape	Colorless block			
Crystal Size	Approximate size of crystal fragment used for data collection:			
	$0.38\times0.51\times0.51~mm$			
Molecular Weight:	1016.47 a.m.u.			
F ₀₀₀ :	2040			
Systematic Absences:	h0l: l≠2n; 0k0: k≠2n			
Space Group:	Monoclinic	P 2 ₁ /c	(I.TNo.: 14)	

Cell Constants:		Least-squares refin [1,2]; theta range 1.	ement of 9688 reflections with $82^{\circ} < \theta < 25.50^{\circ}$; Mo(K _a); $\lambda = 71$	the programs "APEX 1.073 pm	suite" and "SAINT"	
		a =	2013.91(5) pm			
		b =	1393.55(3) pm	β = 111.2143(9)°	
		<i>C</i> =	1625.59(4) pm	<u>^</u>		
		V = 4253.03(18)• 1	0 ⁶ pm³;	1⁻³; Mos. = 0.67		
Diffractometer:		Kappa APEX II monochromator; 50	(Area Diffraction System; E kV; 30 mA; λ = 71.073 pm; Mo(3RUKER AXS); seal (K _α)	ed tube; graphite	
Temperature:		(-150±1) °C;	(123±1) K		
Measurement Rang	ge:	1.82° < θ < 25.50°;	h: -24/24, k: -16/16, l: -19/19			
Measurement Time	:	2×10 s per film				
Measurement Mode	e:	measured: 9 runs; 4	1878 films / scaled: 9 runs; 4878	3 films		
		φ- and ω-movemer	t; Increment: $\Delta \phi / \Delta \omega = 0.50^{\circ}$; dx	: = 45.0 mm		
LP - Correction:		Yes [2]				
Intensity Correction	1	No/Yes; during scal	ing [2]			
Absorption Correcti	ion:	Multi-scan; during s	caling; µ = 0.167 mm ⁻ [2]			
		Correction Factors:	$T_{min} = 0.673$	36 T _{max} :	= 0.7452	
Reflection Data:		137576	reflections were integrated an	d scaled		
		4050	reflections systematic absent	and rejected		
		2	obvious wrong intensity and re	ejected		
		133524	reflections to be merged			
		7872	independent reflections			
		0.019	R_{int} : (basis F_o^-)			
		/8/2	independent reflections (all) w	vere used in refineme	nts	
		6806	independent reflections with I	$_{o} > 2\sigma(I_{o})$		
		99.4 % 795	completeness of the data set	- mt		
		100	reflections per persenter	3111		
Solution:		Direct Methods [3]	Si: Difference Fourier syntheses			
Bofinoment Derem	otoro:	In the covernmetric i				
Reinement Falani	elers.	III life dsymmetric unit. 69±18 Non hydrogon atoms with anisotronic displacement parameters				
Hydrogon Atoms:		In the difference man(s) calculated from the model containing all non-hydrogen atoms, not				
nyulogen Atoms.		all of the hydrogen	positions could be determined	from the highest nea	ke For this reason	
		the hydrogen atoms were placed in calculated positions $(d_{ru} = 05, 08, 00 \text{ pm})$ isotropic.				
		displacement parameters were calculated from the parent carbon atom ($U_{c-H} = 95, 96, 99$ piii). Isolitopic				
		The hydrogen atom	s were included in the structure	factor calculations bu	1 (0H = 1.271.0 00).	
Atomic Form Facto	rs.	For neutral atoms a	nd anomalous dispersion [4, 5]	61		
Extinction Correction	n:	no		0]		
Weighting Scheme		$w^{-1} = \sigma^2 (F_0^2) + (a \cdot P)^2$	+b*P			
reighting contention	•	with a: 0.0401; b: 2.0008; D: Maximum/0 or E^{2} +2. E^{2} 1/2				
		with a. 0.0401, b. 3.0330, F. [Waxindin(0 of T_0)+2× T_c [3				
Shin/En:		Less than 0.001 in	the last cycle of refinement:			
Residual Electron Density:		+0.47 e ₀ ⁻ /Å ³ ; -0.43 e	e_/Å ³			
R₁:	-	$\Sigma(F_0 - F_0) / \Sigma F_0 $	0			
$[F_{o} > 4\sigma(F_{o})]$	N=68061:				= 0.0396	
fall reflctns;	N=7872]:				= 0.0472	
W _{R2} :	- 1	$[\Sigma w(F_0^2 - F_c^2)^2 / \Sigma w(F_c^2)^2]$	²) ²] ^{1/2}			
$[F_{o} > 4\sigma(F_{o});$	N=6806]:		· -		= 0.0937	
[all reflections;	N=7872]:				= 0.1006	
Goodness of fit:		$[\Sigma w(F_o^2 - F_c^2)^2 / (NO - N)]$	(V)] ^{1/2}		= 1.020	
Remarks:		Refinement express	sion $\Sigma w (F_o^2 - F_c^2)^2$			

3.2. X-ray data of compound 5a



Figure S8. ORTEP drawing of compound **5a** with 50 % ellipsoids.

Operator: Molecular Formula:	*** Herdtweck *** C ₄₀ H ₃₆ B F ₂₀ P [(C ₁₆ H ₃₆ P) [⁺]], [(C ₂₄ B F ₂₀) ⁻]
Crystal Color / Shape	Colorless fragment
Crystal Size	Approximate size of crystal fragment used for data collection: 0.48 × 0.56 × 0.61 mm
Molecular Weight:	938.47 a.m.u.
F ₀₀₀ :	3808
Systematic Absences:	0kl: l≠2n; h0l: h≠2n; 00l: l≠2n
Space Group:	Orthorhombic P ca2 ₁ (I.TNo.: 29)
Cell Constants:	Least-squares refinement of 9712 reflections with the programs "APEX suite" and "SAINT" [1,2]; theta range $0.91^{\circ} < \theta < 25.40^{\circ}$; Mo(K _a); $\lambda = 71.073$ pm
	a = 1895.91(7) pm
	<i>b</i> = 2229.87(8) pm
	<i>c</i> = 1924.49(7) pm
	$V = 8136.0(5) \cdot 10^6 \text{ pm}^3$; $Z = 8$; $D_{\text{calc}} = 1.532 \text{ g cm}^3$; Mos. = 0.67
Diffractometer:	Kappa APEX II (Area Diffraction System; BRUKER AXS); rotating anode; graphite monochromator; 50 kV; 40 mA; λ = 71.073 pm; Mo(K _α)
Temperature:	(-150±1) °C; (123±1) K

Measurement Range:		0.91° < θ < 25.40°; h: -22/22, k: -26/26, l: -23/23				
Measurement Time:		2×5 s per film				
Measurement Mod	e:	measured: 10 runs; 4833 films / scaled: 10 runs; 4833 films				
		φ - and ω -movement; Increment: $\Delta \varphi / \Delta \omega = 0.50^{\circ}$; dx = 50.0 mm				
LP - Correction:		Yes [2]				
Intensity Correction	ו	No/Yes; during scaling [2]				
Absorption Correct	ion:	Multi-scan; during scaling; µ = 0.190 mm ⁻¹ [2]				
		Correction Factors: $T_{min} = 0.6499$ $T_{max} =$	= 0.7452			
Reflection Data:		239019 reflections were integrated and scaled				
		7959 reflections systematic absent and rejected				
		231060 reflections to be merged				
		14933 independent reflections				
		0.036 R_{int} : (basis F_o^2)				
		14933 independent reflections (all) were used in refinemer	nts			
		14524 independent reflections with $I_o > 2\sigma(I_o)$				
		99.6 % completeness of the data set				
		1126 parameter full-matrix refinement				
		13.3 reflections per parameter				
Solution:		Direct Methods [3]; Difference Fourier syntheses				
Refinement Param	eters:	In the asymmetric unit:				
		124 Non-hydrogen atoms with anisotropic displacement parameters				
Hydrogen Atoms:		In the difference map(s) calculated from the model containing all non-hydrogen atoms, not				
		all of the hydrogen positions could be determined from the highest peaks. For this reason,				
		the hydrogen atoms were placed in calculated positions ($d_{C-H} = 98$,	99 pm). Isotropic			
		displacement parameters were calculated from the parent carbon atom	$(U_{\rm H} = 1.2/1.5 U_{\rm C}).$			
		The hydrogen atoms were included in the structure factor calculations bu	t not refined.			
Atomic Form Facto	rs:	For neutral atoms and anomalous dispersion [4]				
Extinction Correction	on:	no				
Weighting Scheme	:	$w^{-1} = \sigma^{2}(F_{o}^{-2}) + (a * P)^{2} + b * P$				
		with a: 0.0402; b: 1.9728; P: [Maximum(0 or F_0^2)+2* F_c^2]/3				
Shift/Err:		Less than 0.001 in the last cycle of refinement:				
Residual Electron [Density:	+0.27 e ⁻ /Å ³ · -0.22 e ⁻ /Å ³				
	Density.					
R_1 :	N-145041	$\sum (F_0 - F_c) / \sum F_0 $	- 0.0045			
$[\Gamma_0 > 40(\Gamma_0),$	N=14024].		= 0.0245			
lan renections,	N= 14933j.	$(\Sigma_{11}/\Gamma^2) = \Gamma^2 \lambda^2 (\Sigma_{11}/\Gamma^2)^{1/2}$	= 0.0257			
W_{R_2} .	N-145041	$[ZW(F_0 - F_c)/ZW(F_0)]$	- 0.0667			
$[\Gamma_0 > 40(\Gamma_0),$	N=14024].		= 0.0007			
[all reflections;	N=14933]:	$(\Sigma_{11}/\Gamma^2) = \Gamma^2 \lambda^2 / (N(O N)/\lambda)^{1/2}$	= 0.0682			
Goodness of III.		$[2W(F_0 - F_c) / (NO - NV)]$	= 1.040			
Flack's Parameter :		$X = 0.40(3)$ Definement expression $\sum u(E^2 - E^2)^2$				
Reillaiks.		$\frac{1}{2} = \frac{1}{2} $				
		Twin remement (twin operation: inversion)				
		The correct enantionnere could not be proved by Flack's Parameter.				

3.3. X-ray data of compound 6b





Operator: Molecular Formula:	*** Herdtweck *** C ₅₈ H ₆₈ B F ₂₄ P [(Cos Hus B Fsa)] [(Cos Hus P) ⁺]					
Crystal Color / Shape Crystal Size	Colorless fragment Approximate size of crystal fragment used for data collection:					
Molecular Weight: F ₀₀₀ : Systematic Absences:	1262.90 a.m.u. 1304 none					
Space Group: ell Constants:	Triclinic $P \overline{1}$ (I.TNo.: 2) Least-squares refinement of 9093 reflections with the programs "APEX suite" and "SAINT" [1.2]: theta range 1.19° < θ < 25.43°: Mo(K _a): λ = 71.073 pm					
	$\begin{array}{llllllllllllllllllllllllllllllllllll$					
Diffractometer:	Kappa APEX II (Area Diffraction System; BRUKER AXS); rotating anode; graphite monochromator; 50 kV: 40 mA; λ = 71.073 pm; Mo(K _o)					
Temperature:	(-150±1) °C: (123±1) K					
Measurement Range:	$1.19^{\circ} < \theta < 25.43^{\circ}$ h $-15/15$ k $-16/16$ l $-21/21$					
Measurement Time:	2 × 5 s per film					
Measurement Mode	measured 9 runs: 5070 films / scaled: 9 runs: 5070 films					
ϕ_{-} and ψ_{-} movement: Increment: $\Lambda(\phi/\Lambda\psi) = 0.50^{\circ}$ dx = 45.0 mm						
LP - Correction:	Yes [2]					
Intensity Correction	No/Yes: during scaling [2]					
Absorption Correction:	Multi-scan; during scaling; $\mu = 0.153 \text{ mm}^{-1}$ [2]					
•	Correction Factors: $T_{min} = 0.6784$ $T_{max} = 0.7452$					
Reflection Data:	95414 reflections were integrated and scaled					
	95414 reflections to be merged					
	11372 independent reflections					
	0.030 R_{int} (basis F_o^2)					
	11372 independent reflections (all) were used in refinements					

		10444	independent reflections with $I_o > 2\sigma($	l _o)		
		99.6 %	completeness of the data set			
		845	parameter full-matrix refinement			
		13.5	reflections per parameter			
Solution:		Direct Metho	Direct Methods [3]; Difference Fourier syntheses			
Refinement Para	meters:	In the asymmetric unit:				
		93	Non-hydrogen atoms with anisotropic dis	splacement parameters		
Hydrogen Atoms:		In the difference map(s) calculated from the model containing all non-hydrogen atoms, not				
		all of the hydrogen positions could be determined from the highest peaks. For this reason,				
		the hydroger	atoms were placed in calculated positions	(d _{C-H} = 95, 98, 99 pm). Isotropic		
		displacemen	parameters were calculated from the parer	it carbon atom ($U_H = 1.2/1.5 U_C$).		
		The hydrogen atoms were included in the structure factor calculations but not refined.				
Atomic Form Fac	tors:	For neutral atoms and anomalous dispersion [4]				
Extinction Correc	tion:	no -1 $-2(z^2)(z - z^2)(z - z^2)$				
weighting Schem	ie:	$W = O(F_0) + (a*P) + D*P$				
		with a: 0.0394; b: 1.6926; P: [Maximum(0 or F₀²)+2∗F₀²]/3				
Shift/Err:		Less than 0.001 in the last cycle of refinement:				
Residual Electron Density:		+0.53 e_/Å ³ ;	-0.50 e_/Å ³			
R1:		$\Sigma(F_0 - F_c)/\Sigma$				
$[F_{o} > 4\sigma(F_{o});$	N=10444]:			= 0.0363		
[all reflections;	N=11372]:			= 0.0399		
W _{R2} :	-	$[\Sigma w(F_o^2 - F_c^2)^2]$	$(\Sigma w (F_0^2)^2)^{1/2}$			
$[F_{\circ} > 4\sigma(F_{\circ});$	N=10444]:			= 0.0889		
[all reflections;	N=11372]:			= 0.0929		
Goodness of fit:		$[\Sigma w(F_o^2 - F_c^2)^2)$	(NO-NV)] ^{1/2}	= 1.015		
Remarks:		Refinement e	expression $\Sigma w (F_0^2 - F_c^2)^2$			

3.4. X-ray data of compound 7a



Figure S10. ORTEP drawing of compound **7a** with 50 % ellipsoids.

Operator:	*** Herdtweck ***
Molecular Formula	C_{20} H ₄₄ B E ₂₀ N ₂
	$[(C_{24} B F_{20})^{-1}], [(C_{5} H_{14} N_{3})^{+}]$
Crystal Color / Shape	Colorless fragment
Crystal Size	Approximate size of crystal fragment used for data collection:
· · · · · ·	$0.10 \times 0.25 \times 0.36$ mm
Molecular Weight:	795.24 a.m.u.
F	788
Systematic Absences:	none
Space Group:	Triclinic $P \overline{1}$ (I.TNo.: 2)
Cell Constants:	Least-squares refinement of 9961 reflections with the programs "APEX suite" and "SAINT"
	[1,2]; theta range 1.41° < θ < 25.43°; Mo(K _a); λ = 71.073 pm
	$a = 815.71(2) \text{ pm}$ $\alpha = 89.4091(12)^{\circ}$
	$b = 1271.09(4) \text{ pm}$ $\beta = 83.9006(12)^{\circ}$
	$c = 1455.97(4) \text{ pm}$ $\gamma = 81.7908(12)^{\circ}$
	V = 1485.66(7)• 10 ⁶ pm ³ ; Z = 2; D _{calc} = 1.778 g cm ⁻³ ; Mos. = 0.72
Diffractometer:	Kappa APEX II (Area Diffraction System; BRUKER AXS); rotating anode; graphite
	monochromator; 50 kV; 40 mA; λ = 71.073 pm; Mo(K _a)
Temperature:	(-150±1) °C; (123±1) K
Measurement Range:	1.41° < θ < 25.43°; h: -9/9, k: -15/15, l: -17/17
Measurement Time:	2×5 s per film
Measurement Mode:	measured: 7 runs; 3291 films / scaled: 7 runs; 3291 films
	φ - and ω -movement; Increment: $\Delta \varphi / \Delta \omega = 0.50^{\circ}$; dx = 35.0 mm
LP - Correction:	Yes [2]
Intensity Correction	No/Yes; during scaling [2]
Absorption Correction:	Multi-scan; during scaling; µ = 0.194 mm ⁻¹ [2]

Reflection Data:		Correction Factors: 51233 51233 5423 0.039 5423 5014 98.9 % 534 10.2	T_{min} reflections were integrindependent reflections to be mergindependent reflection R_{int} : (basis F_o^2) independent reflection independent reflection completeness of the comparameter full-matrix reflections per parameter full-matrix	= 0.6491 rated and scaled led hs (all) were used in hs with $l_o > 2\sigma(l_o)$ data set refinement eter	T _{max}	= 0.7452 ents
Solution:		Direct Methods [3]: Difference Fourier syntheses				
Refinement Parameters:		In the asymmetric un 53 Nor 14 Hv	it: n-hydrogen atoms with drogen atoms with isot	anisotropic displac	cement pa	arameters
Hydrogen Atoms:		All hydrogen atom positions were found in the difference map calculated from the model containing all non-hydrogen atoms. The hydrogen positions were refined with individual isotropic displacement parameters.				
Atomic Form Factor	rs:	For neutral atoms and anomalous dispersion [4]				
Extinction Correction:		no				
Weighting Scheme:		$w^{-1} = \sigma^2 (F_o^2) + (a * P)^2 + b * P$				
		with a: 0.0426; b: 0.6762; P: [Maximum(0 or F_0^2)+2* F_c^2]/3				
Shift/Err:		Less than 0.001 in the last cycle of refinement:				
Residual Electron Density:		+0.29 $e_0^{-}/Å^3$; -0.19 e_0^{-}	/Å ³			
$[F_0 > 4\sigma(F_0)]$	N=5014]:					= 0.0296
[all reflections;	N=5423]:					= 0.0322
W _{R2} :	-	$[\Sigma w(F_{o}^{2}-F_{c}^{2})^{2}/\Sigma w(F_{o}^{2})^{2}$	²] ^{1/2}			
$[F_{o} > 4\sigma(F_{o});$	N=5014]:					= 0.0778
[all reflections;	N=5423]:	$(\Sigma_{11})^{-2} = (\Sigma_{11})^{-2} ((N_{11})^{-2} + (\Sigma_{11})^{-2})^{-2} ((N_{11})^{-2})^{-2} ((N_{11}$	1/2			= 0.0808
Remarks:		Refinement expression	$\sum_{n=1}^{N} \Sigma w (F_0^2 - F_c^2)^2$			- 1.031

4. References

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