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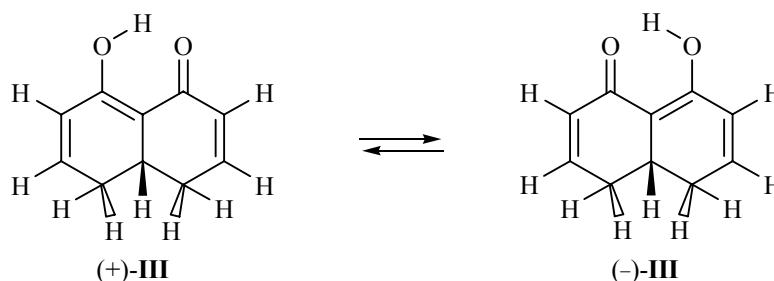
interaction of the electron shell with the nucleus spin and quadrupole moment, changed upon excitation.

The true degenerate tautomerism is possible in the case of chiral tautomers (optical isomers). The enantiomers of ($\pm$)-8-oxo-4,4a,5,8-tetrahydronaphth-1-ol **III** can serve as an example (of degenerate tautomerism). We have studied the structure of this molecule using DFT M06-2X/cc-pVTZ quantum chemical method [4].

The equilibrium internuclear distances in hydroxypropenal fragments of **III** were as follows: 1.366 (C=C), 1.442 (C–C), 1.240 (C=O), 1.321 (C–O), 0.999 (O–H), 1.630 (O $\cdots$ H), and 2.536 (O $\cdots$ O) Å. In the structural formulas of ($\pm$)-**III**, we have depicted the

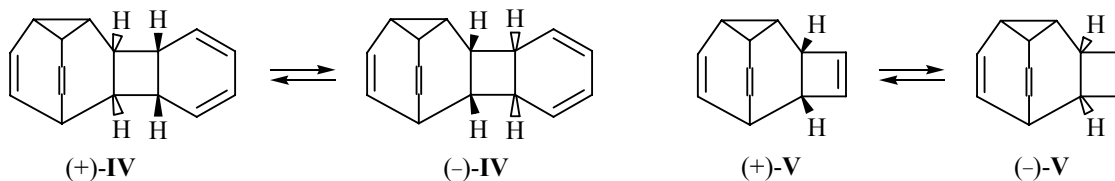
carbon-hydrogen bond of the C^{4a} chiral center, which was almost antiparallel to the axial bonds of the significantly asymmetric C⁴ and C⁵ atoms. The calculated vibration spectra contained only real wavenumbers, $\nu \geq 109 \text{ cm}^{-1}$. The absorption band at 3107 cm^{-1} was assigned to the O–H stretching vibration. The spectrum of the transition state contained a single imaginary wavenumber $i1198 \text{ cm}^{-1}$.

The (+) and (–) signs were assigned to the enantiomers of ($\pm$)-**III** basing on the calculated specific rotation of the plane polarized light at 589 nm, $[\alpha]_D = \pm 156^\circ$. The energy barrier E_{H} 0.3 kcal/mol was calculated taking into account ZPE for the energy of zero oscillations.



The racemization of ($\pm$)-**IV** [5] or ($\pm$)-**V** hydrocarbons can serve as an example of the true degenerate valence tautomerism. The computed values of $[\alpha]_D$,

were ± 51 and $\pm 172^\circ$ and estimated energy barriers E_{H} were 12.6 and 12.2 kcal/mol in the cases of ($\pm$)-**IV** and ($\pm$)-**V**, respectively.



The computations were performed by means of the M06-2X/cc-pVTZ method with GAUSSIAN-09 software [6] at the Computational Center of St-Petersburg State University (<http://cc.spbu.ru>).

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