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# Sulfonated Reduced Graphene Oxide: An Acid Catalyst that Efficiently Promotes the Esterification of Glycerol

Luisa Damaris Ramos Riascos<sup>1</sup> · Alfonso Enrique Ramírez Sanabria<sup>1</sup> · Gerardo Andrés Torres Rodríguez<sup>2</sup> · Alexander Sachse<sup>3</sup> · Cristian David Miranda Muñoz<sup>1</sup>

#### Abstract

A sulfonated graphene catalyst was designed and tested in the acetylation of glycerol. The catalyst was synthesized using graphite as starting material and comprised three stages, which included: (i) synthesis the graphene oxide by means of a modified Hummers method, (ii) reduction with ascorbic acid, and (iii) functionalization of the material with sulfanilic acid by in situ diazotization. Structural, morphological and chemical properties were characterized by SEM, XRD, and FT-IR spectroscopy. The acidity was determined by elemental analysis. The catalytic properties of catalyst in the glycerol acetylation were studied and compared with a commercial sulfonic resin, i.e. Amberlyst® 15. The sulfonated graphene presents attractive features in the catalytic transformation of glycerol, allowing for significant increase in the reaction rate at low temperature, and achieving at optimum activity and greater selectivity towards triacetin.

Keywords Reduced sulfonated graphene oxide · Heterogeneous catalysis · Glycerol acetylation · Glycerol valorization

# 1 Introduction

The booming production of biodiesel has brought an overproduction of glycerol, as unavoidable synthetic by-product, which corresponds to approximately 10% of the products in weight [1]. A consequence of this is the quest of sound glycerol valorization strategies [2]. An attractive possibility is the chemical transformation of glycerol towards oxygenated biofuel additives. This would be advantageous for the biodiesel industry through favoring the establishment of a circular, profitable and sustainable industry [3].

In this context, the glycerol acetylation is considered as an excellent alternative to obtain oxygenated biofuel additives [4], as mono-, di- and triacetyled glycerol (MAG + DAG + TGA) can be obtained [5]. Specifically, triacetin (TGA) is promising as fuel additive [6], allowing to improve the cold flow properties of conventional diesel fuel, increasing the cetane number and reducing the emission of harmful gases [7]. However, triacetin is the most unfavored product using acetic acid as a reagent. Its production requires hence the use of a catalyst [8].

Glycerol acetylation is traditionally promoted by homogeneous acid catalysts such as sulfuric acid ( $H_2SO_4$ ), phosphoric acid ( $H_3PO_4$ ) and hydrochloric acid (HCl). Nevertheless, homogeneous acid catalysts present important issues related to the production of toxic compounds, reactor corrosion and product separation [9]. Hence their replacement with heterogeneous catalysts is sought. Acid catalysis is widely used in the chemical industry as a large variety of chemical transformations requires the involvement of acids [10]. For instance, acidic resins (e.g. Amberlyst® 15) [11], zeolites [12] clays [13], functionalized metal oxides [14] and sulfonic acid-functionalized carbons [15] are some examples of frequently employed aid catalyst that allow for achieving superior performances [16].

Graphene related materials are an emerging class of promising heterogeneous catalytic systems, due to their 2D structure, high stability and flexibility of functionalization [17]. These often feature defined textures with uniform pore

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sizes, among other properties, that positively influence their adsorption behavior and their catalytic properties. As an example, sulfonated graphene oxide, obtained by functionalization of GO with  $-SO_3H$  groups, proved as excellent solid acid catalyst in organic transformations [17–19], featuring waterproof properties [20] and considerable thermal stability [21]. Recently some of us reported improved glycerol etherification using sulfonated graphene oxide and allowed for the superior production of poly-substituted ethers [22].

In the present work, we firstly report the use of sulfonated graphene oxide in the glycerol acetylation. The results prove for a very active, selective and stable catalyst under the chosen reactions conditions.

# 2 Experimental

# 2.1 Materials

Glycerol ( $C_3H_8O_3$ , 99%, Fisher), acetic acid ( $C_2H_4O_2$ , 99.7% EM Science), Amberlyst® 15 (Dry, Across Organic), graphite powder (< 20 µm, synthetic, Sigma-Aldrich), sulfuric acid ( $H_2SO_4$ , 95–97%, Merck), potassium permanganate (KMnO<sub>4</sub>, Mallinckrodt, AR 99%), hydrogen peroxide ( $H_2O_2$ , 30%, AppliChem Panreac), ethyl acetate ( $C_4H_8O_2$ , 99.9%, Fisher Scientific), methanol (CH<sub>3</sub>OH,  $\geq$  99.9%, Emsure®), sodium nitrite (NaNO<sub>3</sub>, 99%, Merck), sulfanilic acid ( $C_6H_7NO_3S$ , 99.3%, Fisher Chemicals), acetone ( $C_3H_6O$ , 99.9%, Mallinckrodt AR), hydrochloric acid (HCl, 37%, Fisher Scientific) and ascorbic acid (commercial,  $C_6H_8O$ ) were used as received.

# 2.2 Sulfonated Graphene Synthesis

#### 2.2.1 Graphene Oxide (GO) Synthesis

Graphene oxide (GO) was obtained by a modification of the Hummer's method [22]. For the modified method,  $H_2SO_4$  (55 mL) was added to a mixture of graphite powder (2.1 g) and KMnO<sub>4</sub> (7.5 g) in an ice bath. The reaction was then heated to 35 °C and stirred for 2 h. 30%  $H_2O_2$  (6 mL) was diluted with in deionized water (80 mL) and poured onto ice ( $\approx$  5 °C). Then, deionized water (150 mL) was added and stirred all night long at rt. For workup, the mixture was centrifuged (5000 rpm for 10 min), and the supernatant was decanted and the solid was dried at 60 °C during 24 h.

# 2.2.2 Graphene Oxide (GO) Reduction [(GO)R]

Graphene oxide (0.513 g) was added to deionized water (600 mL) and stirred to form a suspension. The suspension was sonicated 2 h and then ascorbic acid (164.1 g) was added and stirred for 2 h at 80 °C. The reaction was cooled to rt

and then filtered through a nylon filter (Whatman 0.45  $\mu$ m, 47 mm). The filtrate was then washed with 25 mL of deionized water, 40 mL of methanol and 40 mL of ethyl acetate (4×) [22]. The solid (GO)R was then dried to 60 °C by 12 h.

# 2.2.3 Reduced Graphene Oxide [(GO)R] sulfonation [(GO) RS]

Sulfonation of (GO)R was carried out by in situ diazotization with sulfanilic acid. (GO)R (0.276 g) was added to deionized water (40 mL) and sonicated 2 h. A mixture of NaNO<sub>3</sub> (0.95 g) and C<sub>6</sub>H<sub>7</sub>NO<sub>3</sub>S (0.795 g) was incorporated. The reaction was stirred at 25 °C for 24 h. The solid was filtered through a nylon filter (Whatman 0.45  $\mu$ m, 47 mm). The filtrate was then washed with 50 mL of 1.0 M HCl and 70 mL of acetone (3 ×) [22]. The solid (GO)RS was then dried to 50 °C by 12 h.

#### 2.3 Characterization Techniques

X-ray diffraction (XRD) analysis was performed using a Xpert PANalytical Empyrean Series II-Alpha 1with a  $Cu-K_{\alpha}$  as radiation source. The measurements were performed with step size of 0.05 and a scan rate of 1° min<sup>-1</sup> from 20 to 60° 2 $\theta$ .

Sulfonic groups in surface were detected by FT-IR (Fourier transform infrared spectroscopy) in Attenuated Total Reflection (ATR) using a spectrophotometer Nicolet<sup>TM</sup> iS<sup>TM</sup>.

Structural, morphological and textural properties were investigated by scanning electron microscopy (SEM). The images were obtained by using a microscope Zeiss EVO HD15. Samples were dispersed as a powder onto copper grids coated with carbon film.

Acidity was assessed by elemental analysis and calculated as reported by Oger [18] using a CHNS elemental analyzer vario EL cube.

### 2.4 Catalyst Testing

The reaction was carried out in a glass autoclave reactor, provided with temperature control, a manometer and stirring control. For the acetylation studies molar ratios of 1:3, 1:6 and 1:9 glycerol:acetic acid were studied and a constant catalyst loading of 5% (with respect to the glycerol mass) was used in all experiments. The total reaction volume was adjusted to 14 mL. 0.3 mL of sample was taken directly from the reaction and subjected to centrifugation. The reaction was followed at 8, 17, 25, 33, 42, 50, 60, 90 and 120 min. Additionally, a set of temperatures was evaluated (70, 90 and 110 °C) under constant and continuous stirring (1100 rpm). Amberlyst® 15 (A15) was used as reference catalyst.

# 2.5 Analysis of Products

The qualitative analysis was performed by Gas Chromatography coupled to Mass Spectroscopy (GC-MS) using a chromatograph Thermo Scientific model Trace 1300, HP-5MS column (30 m, 0.25 mm, 0.25 µm), a MS model ISQL detector and ethylene glycol (99%, Sigma Aldrich) as internal standard. The quantitative analysis was performed by Gas Chromatography using a chromatograph model Shimadzu GC-14A, DB-WAX column (30 m, 0.25 mm, 0.25 um), an FID detector and ethylene glycol (99%, Sigma Aldrich) as internal standard. The temperature program used consisted of an isotherm at 100 °C (1 min), an increase rate of 20 °C/min until reaching 240 °C, where there was another isotherm for 2 min. The samples for injection (0.1 µL) for analysis were prepared as a mixture (200 mg of sample and 20 mg of internal standard). The response factors of products (mono-, diand triacetin) were determined by calibration performed with standards.

# 2.6 Catalytic Properties

#### 2.6.1 Activity

Catalytic activity was determined from the glycerol conversion

Glycerol conversion (%) =  $\frac{\text{Moles of reacted glycerol}}{\text{Moles of initial glycerol}} \times 100$ 

Activity = 
$$\frac{\text{moles of reacted glycerol}}{\text{Time (h)} \times \text{mmol H}^+}$$

The molar yield was also calculated

Molar yield (%) =  $\frac{\text{Moles of obtained product}}{\text{Moles of initial glycerol}} \times 100$ 

#### 2.6.2 Triacetin Selectivity

The response factors of products (mono-, di- and triacetin) were used to evaluate the selectivity.

Triacetin selectivity (%) =  $\frac{\text{Moles of obtained triacetin}}{\text{Total moles of products}}$ 

#### 2.6.3 Recyclability

After each catalytic cycle, the catalyst was separated by centrifugation using a centrifuge (Hermle Z206A), washed

with deionized water and ethanol (Sigma-Aldrich, 96%) and was then dried at 60  $^{\circ}$ C for 20 h.

# **3** Results and Discussion

# 3.1 Characterization of Solids

#### 3.1.1 X-ray Diffraction (XRD)

To verify that the used synthesis process allowed for the formation of the desired solids, the XRD patterns were recorded (Fig. 1). For the starting material, graphite, the XRD pattern shows a characteristic peak at 26.5° 20, corresponding to the (002) reflection, while the XRD pattern of GO shows a main diffraction peak of approximately 11.2°  $2\theta$ , attributed to the (001) diffraction plane. The absence of the (002) reflection in the GO sample indicates that the graphite oxidation was complete [23]. Using Bragg's law, the interplanar spacing was calculated, which amounts to 0.80 and 0.34 nm for GO and graphite, respectively. The increase in the d-spacing upon oxidation is due to the insertion of oxygenated functional groups generating electronic repulsion and therefore higher spacing between layers [24], as well as a greater affinity for water molecules [25], which was further corroborated by FT-IR spectroscopy (Fig. 2). For GO, a broad peak at approximately  $2\theta = 42.3^{\circ}$  was observed, which can be ascribed to the (100) plane [26]. Indeed, Diffraction peaks in GO are due to the short-range order of stacked graphene layers [27]. After reduction of GO with ascorbic acid [(GO)R], the oxygen-containing functional groups are removed, resulting in a shift of the 001 reflection to  $25.3^{\circ} 2\theta$ , indicating a reduction of the interplanar spacing to 0.36 nm and a faint band at  $43.4^{\circ} 2\theta$  (100). The enlargement of the diffraction peaks suggest a degradation of the long range structural order during the exfoliation step [18]. Finally, the sulfonation treatment has little impact on



Fig. 1 X-ray diffraction of graphite, GO, (GO)R and (GO)RS



Fig. 2 FT-IR spectra of graphite, GO, (GO)R and (GO)RS

the structural properties, as the XRD pattern of (GO)RS resembles the one of (GO)R.

#### 3.1.2 Fourier Transform Infrared Spectroscopy (FT-IR)

The FT-IR spectra (Fig. 2), allow to observe the structural changes in the materials from graphite to (GO)RS. GO exhibits a broad band at approximately 3115 cm<sup>-1</sup>, corresponding to the stretching vibrations of the -OH bonds of the carboxyl groups (-COOH) and to the water molecules absorbed in the material. A band at 1711 cm<sup>-1</sup>, associated with the vibrations of the carbonyl group (C=O) and a band at 851 cm<sup>-1</sup>, related to the epoxide bonds (C–O–C) [28], can be further observed. Characteristic bands of the asymmetric and symmetric O=S=O stretching vibrations were also observed at 1115 cm<sup>-1</sup> and 998 cm<sup>-1</sup>, which were attributed to remnants of sulfuric acid product of the GO synthesis [29]. The reduction of GO was verified by the disappearance of both the bands associated with the oxygenated groups and the signals corresponding to the sulfate group in the (GO)R spectrum. Finally, the (GO)RS exhibits characteristic bands associated with the sulfonic group at 1103 cm<sup>-1</sup> and 996 cm<sup>-1</sup>, indicating successful surface grafting. In addition, the presence of a broad band at 2926 cm<sup>-1</sup> indicates an increase in the polarity of the material with respect to the original material (GO)R, related to the insertion of the sulfonic group and the gain in Brønsted acidity.

#### 3.1.3 Scanning Electron Microscopy (SEM)

Scanning electron microscopy has been used to investigate the evolution of the morphology of the materials after each synthesis step. Figure 3 shows the SEM images of graphite, GO, (GO)R and (GO)RS. For graphite dispersed particles with rather uniform granular size and shape can be observed. The GO, (GO)R and (GO)RS materials are heterogeneous in both size and shape forming smaller clusters with porous structure. The surfaces of graphene sheets are not perfectly flat presenting surface wrinkles as previously reported by Chen et al., which is related to different levels of transparency [30].

#### 3.1.4 Acidity Calculated by Elemental Analysis

The results of the elemental analysis are shown in Table 1. The sulfur content may be associated with the presence of sulfate groups or it may be related to the grafting of  $-SO_3H$  groups.

Initially, the presence of remaining sulfate groups in the GO, associated with the use of sulfuric acid in the synthesis, is detected. The reduction process allows these groups to be removed from the surface and subsequently only sulfonic groups are grafted, which provide the Brønsted acidity in the catalyst.

## 3.2 Catalytic Evaluation

Acetylation of glycerol with acetic acid is illustrated in Scheme 1. The mono-, di- and tri-acetylated products MAG (two isomers), DAG (two isomers) and TAG are formed as well as water as a byproduct. The reversible character of the reaction allows for the evaluation of different parameters on the chemical equilibrium [31].

To examine the parameters that influence the reaction, Amberlyst® 15 was used as the reference catalyst and the optimal conditions of temperature, glycerol/acetic acid molar ratio and reaction time were evaluated as a function of glycerol conversion. The suitable amount of catalyst was determined to be 5% by mass with respect to the total mass amount of glycerol. The stirring speed was set to 1100 rpm, where external mass transfer limitations are negligible [32].

#### 3.2.1 Effect of Reaction Temperature

The effect of temperature was evaluated at 70, 90 and 110 °C, using a 1:9 molar ratio of glycerol:acetic acid, during two hours of reaction. The results shown in Fig. 4 suggest a temperature dependency of the glycerol acetylation reaction. The maximum conversion was obtained at 110 °C, which can be attributed to the faster formation of acylium ions with increasing temperature [33]. Furthermore, an increase in the reaction temperature favors collision of reactant molecules, increasing the reaction rate. As far as selectivity is concerned, a proportional increase of TAG selectivity with temperature was observed. According to Scheme 1, a successive transformation of MAG  $\rightarrow$  DAG  $\rightarrow$ TAG occurs, which is favored when equilibrium is reached, it is hence possible to produce more TAG, when increasing temperature of 110 °C. Hence, reaction temperature was set to 110 °C in further tests.



Fig. 3 SEM images of a graphite, b GO, c (GO)R and d (GO)RS

Table 1Elemental analysisfor (GO)R and (GO)RS incomparison to Amberlyst® 15

Material	Elemental analy		Acidity		
	C	Н	Ν	S	$(\text{mmol H}^+ \text{g}^{-1})$
A-15	_	_	_	_	2.37*
GO	21.36+1.01	$1.45 \pm 0.50$	_	11.00 + 0.29	3.43**
(GO)R	$78.74 \pm 0.03$	$0.88 \pm 0.01$	0.02 + 0.00	0.11 + 0.01	0.03**
(GO)RS	64.93 + 0.07	1.90 + 0.02	0.11+0.01	5.37 + 0.01	1.68***

\*Measured by Pyr-IR adsorption [22]

\*\*Remaining sulfate groups

\*\*\*Associated with -SO3H groups

# 3.2.2 Effect of Glycerol/Acetic Acid Molar Ratio

The influence of the glycerol/acetic acid molar ratio was studied by setting the ratios to 1:3, 1:6 and 1:9. The temperature was adjusted to 110 °C, 5% catalyst loading

(Amberlyst® 15), and the reaction was held for 2 h. A higher glycerol conversion and TAG yield can be observed with increasing glycerol/acetic acid molar ratio (Fig. 5). This is due to the increase in the amount of acetic acid molecules in the reaction medium and therefore provides more acetylating

Scheme 1 Glycerol esterification with acid acetic

100

80

60

40

20

0

Glycerol conversion (%)



**Fig.4** Effect of reaction temperature. Reaction time = 2 h, glycerol:acetic acid molar ratio = 1:9, Catalyst loading: 5% by weight (relative to the mass of glycerol), stirring: 1100 rpm

agent, hence facilitating the change in the distribution of esters towards more substituted species [32]. This correlates with what was reported by Khayoon et al. [15]. Finally, a molar ratio of 1:9 of glycerol/acetic acid was chosen as most suitable for the glycerol acetylation.

### 3.2.3 Effect of Reaction Time

The effect of reaction time on glycerol acetylation was studied using a glycerol/acetic acid ratio of 1:9, 110 °C, a catalyst loading of 5% (relative to the mass of glycerol) and stirring of 1100 rpm. Figure 6 shows the behavior of glycerol

**Fig. 5** Effect of glycerol:acetic acid molar ratio. Reaction time = 2 h, Temperature =  $110 \,^{\circ}$ C, Catalyst loading: 5% by weight (relative to the mass of glycerol), stirring: 1100 rpm

conversion and TAG selectivity during 7 h. As far as the conversion is concerned, a plateau is reached after two hours of reaction at 92%. For the selectivity a continuous formation of TAG is observed before reaching a plateau after 4 h at 26%. Indeed, glycerol acetylation follows a consecutive reaction mechanism, where TAG is formed by successive esterification of DAG present in the reaction medium [32].

#### 3.2.4 Catalytic Properties

**3.2.4.1 Catalytic Activity** After establishing the conditions under which maximal glycerol was observed using A15 as



**Fig. 6** Effect of reaction time. Temperature = 110 °C, glycerol:acetic acid molar ratio = 1:9, Catalyst loading: 5% by weight (relative to the mass of glycerol), stirring: 1100 rpm

a catalyst, the catalytic behavior of the (GO)RS solid was evaluated and compared to the one of GO (Fig. 7). A blank experiment (without catalyst) allowed to observe a conversion of 50% after 2 h, suggesting an autocatalytic effect promoted by the excess of acetic acid, which provides a Brønsted-type acidity to the medium and to the elevated reaction temperature (110 °C), which could favor glycerol conversion (endothermic reaction) [34].

Subsequently, a test using GO as catalyst was carried out, for which high catalytic activity was observed. The elemental analysis (Table 1), allows to deduce the presence of sulfur in the sample (residues from synthesis with sulfuric acid). These groups can leach into the reaction medium, generating a homogeneous process. This was verified by removing the GO catalyst from the reaction medium 5 min after the start of the reaction; Here for a similar conversion (~92%) was observed after 2 h as in the presence of the GO catalyst. In order to elaborate a truly heterogeneous catalyst GO



**Fig. 7** Glycerol conversion (%) without catalyst and using A15, GO and (GO)RS catalysts. Temperature = 110 °C, glycerol: acetic acid molar ratio = 1:9, stirring: 1100 rpm

reduction process is required, which eliminates the sulfate groups (Table 1). Successive grafting of the sulfonic groups by diazotization then allows for the design of the heterogeneous acid catalyst.

The glycerol conversion obtained with the (GO)RS catalyst was the same as with A15 after two hours of reaction (92%). Yet a strong difference in the reaction rate and activity were observed. Both are significantly higher for the (GO) RS catalyst compared to A15 (Table 2).

These activity results indicate a buffer-like effect of the surface of the solid (GO)RS against the by-product water. Hence, despite A15 featuring a higher number of acidic sites (2.37 mmol H<sup>+</sup> g<sup>-1</sup>) compared to (GO)RS (1.68 mmol H<sup>+</sup> g<sup>-1</sup>), the oxygenated groups in the latter play a crucial role. (GO)RS presents approximately 20% of oxygen groups that can adsorb water formed during the reaction, hence the acid sites only little interact with H<sub>2</sub>O molecules. Indeed, about 38 mmol of water is formed at 92% glycerol conversion. Several reports in the literature present strong adsorption of highly polar molecules, such as water, on resin surface [35, 36], which was not the case for sulfonated graphene oxide, for which catalytic activity was observed even in the presence of high amounts of water [20].

In addition, ln(Co/C) vs. reaction time was plotted to examine the reaction rate dependence. In Fig. S1 a linear relationship between the glycerol consumption and time can be observe for both A-15 and (GO)RS. These results suggest that under the applied conditions, i.e. a glycerol/acetic acid molar ratio of 1:9, 5% catalyst loading and 110 °C, a first order reaction occurs. These results are consistent with those observed in the same reaction promoted by heterogenized tungstophosphoric acid catalysts [37].

**3.2.4.2 Selectivity** Selectivity towards TAG with respect to glycerol conversion is shown in Fig. 8. Glycerol acetylation consists of a consecutive MAG  $\rightarrow$  DAG  $\rightarrow$  TAG transformation (Scheme 1), which, according to the obtained results, is favored when the maximum glycerol conversion is reached. When the glycerol conversion is highest, i.e. between 90 and 92%, a increased selectivity of TAG is observed for all catalysts. At isoconversion of glycerol (91.7%) A TAG selectivity of 25.0%, 19.6% and 13.5% is respectively observed using GO, (GO)RS and Amberlyst®15. As far as GO is

Table 2 Activity and reaction rate for A15 and (GO)RS

	ii iiiiioi ii )
A-15 50.3	170
(GO)RS 82.4	394



**Fig.8** TAG Selectivity vs. glycerol conversion using GO, (GO)RS and A15 as catalysts. Catalyst loading: 5% by weight (relative to the mass of glycerol), temperature=110 °C, glycerol:acetic acid molar ratio=1:9, stirring: 1100 rpm



Fig.9 (GO)RS catalyst stability study (5 reaction cycles). Catalyst loading: 5% by weight (relative to the mass of glycerol), temperature = 110 °C, glycerol:acetic acid molar ratio = 1:9, stirring: 1100 rpm

concerned, we previously discussed that the process corresponds rather to a homogeneous process in which sulfate groups are leached in the reaction medium. With respect to (GO)RS, it reaches equilibrium before A15, thus favoring the successive transformation of the products.

**3.2.4.3 Stability** The stability of the catalyst was evaluated by 5 recycling cycles (Fig. 9). The conversion of glycerol reduces slightly after the third reaction cycle and falls to  $\sim 55\%$  after the fifth cycle.

The reduction in conversion upon recycling can be explained by the loss of  $-SO_3H$  groups, leading to a lower acidity of the recycled catalyst (Table 3). Indeed, water, which develops as unavoidable byproduct of the reaction,

leads to the hydrolysis of the  $-SO_3H$  groups on the catalyst surface, hence reducing acidity [38].

# **4** Conclusion

A heterogeneous acid catalyst was successfully synthesized by sulfonation of reduced graphene oxide, allowing to graft  $-SO_3H$  groups onto the GO surface with an acidity of 1.68 mmol g<sup>-1</sup>. The grafting of  $-SO_3H$  groups leads to significant catalytic activity in the glycerol acetylation compared to the commercial acid catalyst Amberlyst® 15. Interestingly it was found that the oxygenated groups in (GO)RS act as water scavengers, which allows for maintaining high catalyst activity, as water is an unavoidable by product of the glycerol acetylation. (GO)RS allowed for achieving superior selectivity towards the trisubstituded ester, which is the most desired product of the reaction. Slight reduction of catalytic activity of the (GO)RS in recycling experiments could be related to partial hydrolysis of the  $-SO_3H$  groups.

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Table 3Elemental analysis for(GO)RS in comparison to (GO)RS-reused (5th cycle)

Material	Elemental ana	Acidity			
	С	Н	Ν	S	$(\text{mmol H}^+ \text{g}^{-1})$
(GO)RS-Fresh	64.93+0.07	1.90+0.02	0.11+0.01	5.37+0.01	1.676
(GO)RS-reused (5th cycle)	$62.80 \pm 0.07$	2.01 + 0.02	0.16 + 0.01	4.21 + 0.01	1.312

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