

HRMS (EI-MS, m/z): 226.0841 ($\text{C}_{12}\text{H}_{16}\text{O}_5$, calc. 240.0998 [M^+]).

IR (neat): ν 1699, 1599 cm^{-1}

^1H NMR (300 MHz, acetone): δ 7.15 (s, 1H), 4.91 (dt, $J = 5.6, 0.8$ Hz, 1H), 3.72 (s, 3H), 2.99 (dd, $J = 5.6, 2.9$ Hz, 1H), 1.41 (s, 9H), 1.01 (dd, $J = 2.7, 0.4$ Hz, 1H)

^{13}C NMR (75 MHz, acetone): δ 170.8, 164.2, 156.4, 115.8, 81.5, 68.9, 51.6, 29.1, 28.2, 22.6.

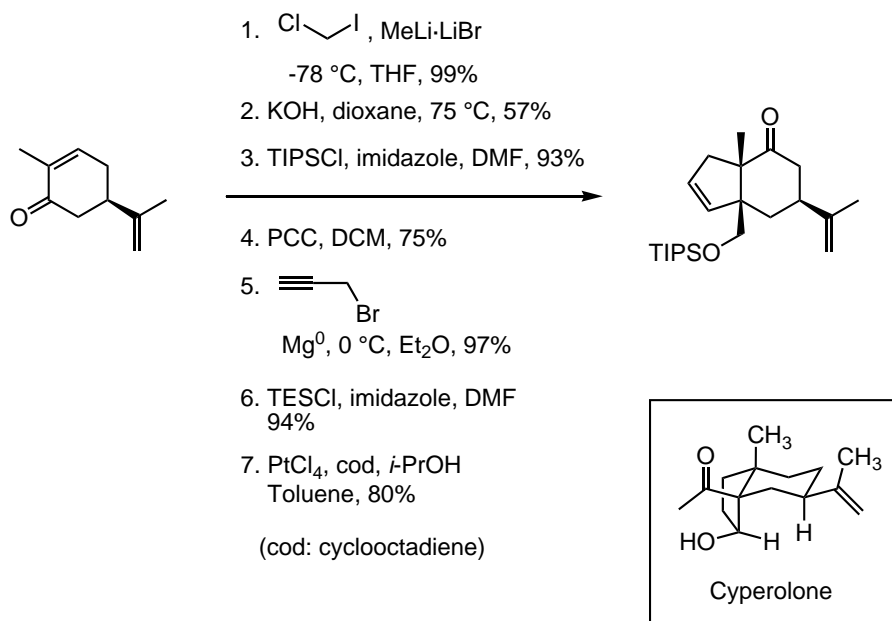
Q1: Elucidate the structure of **B**.

Q2: Explain reaction pathways for **B** to **C**.

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Q3: Propose a possible mechanism for **C** to **D**.

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