

24D

Step 2 sets are Unordered,
Present $A \times B$ (and so $S \times S$)
set theoretically:

(a, b) can be re-expressed
so that its order on
this surface does
not affect its meaning.
How? For example
consider

$\{\{a, 1\}, \{b, 2\}\}$ instead
of (a, b)

or even $\{a, \{a, b\}\}$
to denote a typical
element of $A \times B$.