We generally never want B to overwrite A unless we have already stored all the values in A, either in B or in temporary variables. So we begin by saving all values of set 0, then load B into set 0, transfer our 1 variable corresponding to this set, and transfer the rest from sets 8, 16, and 24, which A now occupies.

Next we want for B to occupy set 8, so we need to save any unused variables from set 8 belonging to A, of which there are three. We now have a total of 6 temporary variables used. We then load B into set 8, use 2 of our temporary variables (from set 0 and 8 of A) in, and transfer rest from set 16, 24 of A. We are now using 4 temporary variables.

Next we want B to occupy 16, so we save variables from 24 belonging to A, of which there are two. We now have 6 temporary variables. We then load B into 24