**Comments**

Bars 1-16: This song modulates twice by using pivot chords in bar 5 and 13: they come as IV, and go as Neapolitan chord in a new key.

Bars 1-20: It is interesting to study the steps of modulation: Ab --- C--- Eb --- G. Together they form AbΔ, which corresponds with the key-centre. This classical technique is called horizontalization. After so many modulations apparently an extra four bars are needed to stress Ab as the key of the final A-part.

Bars 23-25: The raised 5 of C7#5 beautifully glues the two keys of E and Ab (quite a difference) together: it comes from 3 of EΔ, and becomes m3 of Fm.

Bars 30-31: bVII7 normally resolves to I, but its tertial substitute III works perfectly well.