

(a) [l] and [ɾ] are allophones of a single phoneme: you get [l] before [+round] vowels, and [ɾ] before [-round] vowels.

(b) [b] and [β] are also allophones: you get [β] between vowels, and [b] at the beginnings of words. One could posit a rule like:

[bilabial, -continuant, +voice]-->[+continuant] / V __ V