No of common divisors of a and b is the number of divisors of gcd(a, b). There are 2^{n-1} ways to right n as a sum of positive integers.

$$|A \cup B \cup C| = |A \cup (B \cup C)|$$

$$= |A| + |B \cup C| - |A \cap (B \cup C)|$$

$$= |A| + |B \cup C| - |(A \cap B) \cup (B \cap C)|$$

$$= |A| + |B| + |C| - |(A \cap B) \cup (B \cap C)|$$