1. **Development**: 120 PCs
   * Require at least 128 addresses (2^7) to accommodate 120 PCs.
   * Subnet mask: 25 bits (24 + 7 = 31)
   * Subnet size: 256 (2^8)
   * Address range: 200.16.100.0 - 200.16.100.127
2. **Finance**: 35 PCs
   * Require at least 64 addresses (2^6) to accommodate 35 PCs.
   * Subnet mask: 26 bits (24 + 6 = 30)
   * Subnet size: 128 (2^7)
   * Address range: 200.16.100.128 - 200.16.100.255
3. **HR**: 10 PCs
   * Require at least 16 addresses (2^4) to accommodate 10 PCs.
   * Subnet mask: 28 bits (24 + 4 = 28)
   * Subnet size: 32 (2^5)
   * Address range: 200.16.100.192 - 200.16.100.223