Network Address = 192.168.40.0
No. of Subnets = 2

2^n = no. of subnets ====== 2^n = 2

N=1

255.255.255.255

11111111.11111111.11111111.10000000

255.255.255.128 == $\Rightarrow$ subnet mask

1st subnet
Subnet mask = 255.255.255.128
Network ID = 192.168.40.0
Range of Valid Host = 192.168.40.1-192.168.40.126
Broadcast ID = 192.168.20.127

2nd subnet
Subnet mask = 255.255.255.128
Network ID = 192.168.40.128
Range of Valid Host = 192.168.40.129-192.168.40.254
Broadcast ID = 192.168.20.255