Solution:

(1) No of shares outstanding = $\frac{\$26.895\ billion}{\$13.54\ per\ share} = 1.98\ billion\ shares$

(2) Dividends Per Share = \$13.54 per share $\times 0.228 = 3.09 per share

(3)

(a) $Dividend - Yield = \frac{\$3.09 \ per \ share}{\$106.40 \ per \ share} = 2.90\%$

(b) $P - E \ Ratio = \frac{\$106.40 \ per \ share}{\$13.54 \ per \ share} = 7.86$