(1)

$$R\_{P}=\frac{D\_{P}}{P\_{0}}=\frac{2}{20}=10\%$$

(2)

$$R\_{P}=\frac{D\_{P}}{P\_{P}-發行成本}=\frac{2}{20-20\*8\%}=\frac{2}{19.6}=10.2\%$$