

# Yuko Saito

Associate Director



## Contact

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Ms. Saito is an Associate Director in NERA's Global Transfer Pricing Practice with more than 10 years of consulting experience. She is a Chartered Financial Analyst® (CFA®) charterholder and Certified Public Accountant (CPA). Her areas of expertise include developing and defending effective arm's length pricing strategies for prominent multinational companies in the consumer electronics, automotive, nuclear power, electronic components, software, medical devices, and health care industries. She has applied her expertise to Advance Pricing Agreement (APA) negotiations with tax authorities, intercompany pricing controversies, and valuation of intangibles.

Prior to joining NERA, Ms. Saito worked in Arthur Andersen LLP's Transfer Pricing Practice, where she focused on both APA and transfer pricing documentation work.

Ms. Saito received her BS in accounting from Case Western Reserve University.

## Education

BS in accounting, Case Western Reserve University  
Chartered Financial Analyst® (CFA®) charterholder  
Certified Public Accountant (CPA)

## Publications

- *NERA Experts Offer Insight into OECD Guidance on the Transfer Pricing Implications of the COVID-19 Pandemic*
- *Rethinking Terms of Trade Adjustments in Transfer Pricing: An Argument for a More Reliable Benchmarking Analysis*
- *Information Overlooked: When Segment Reporting Can Enhance Reliability of a Transfer Pricing Analysis*
- *Cost Sharing Agreements May Allow Multinational Companies to Reap the Benefits of Intangible Asset Investment*

## Practice Areas

Transfer Pricing  
White Collar, Investigations and Enforcement

## Languages

English, Japanese

## About NERA

NERA Economic Consulting ([www.nera.com](http://www.nera.com)) is a global firm of experts dedicated to applying economic, finance, and quantitative principles to complex business and legal challenges. For over half a century, NERA's economists have been creating strategies, studies, reports, expert testimony, and policy recommendations for government authorities and the world's leading law firms and corporations. With its main office in New York City, NERA serves clients from more than 25 offices across North America, Europe, and Asia Pacific.