See separate instructions.

Part I Reporting Issuer

MERCER INTERNATIONAL INC. 91-608755 3 Name of contact for additional information 4 Telephone No. of contact 5 Email address of contact					
3 Name of contact for additional information 4 Telephone No. of contact 5 Email address of contact					
	5 Email address of contact				
GENEVIEVE STANNUS 604-639-4605 genevieve.stannus@mercerint.com					
6 Number and street (or P.O. box if mail is not delivered to street address) of contact 7 City, town, or post office, state, and ZIP of the street address of contact 7 City, town, or post office, state, and ZIP of the street address of contact 7 City, town, or post office, state, and ZIP of the street address of the street addre	code of contact				
#282-14900 Interurban Avenue South Seattle, WA 98168	Seattle, WA 98168				
Date of action 9 Classification and description					
July 7, 2020 Distribution - Common Shares	Distribution - Common Shares				
10 CUSIP number 11 Serial number(s) 12 Ticker symbol 13 Account number(s)	13 Account number(s)				
588056101 N/A MERC N/A					
Part II Organizational Action Attach additional statements if needed. See back of form for additional questions.					
14 Describe the organizational action and, if applicable, the date of the action or the date against which shareholders' ownership is me the action ►	asured for				
On the payable date of July 7, 2020, the Issuer made a cash distribution of \$0.065 per share to shareholders of record as of June	25, 2020.				

15 Describe the quantitative effect of the organizational action on the basis of the security in the hands of a U.S. taxpayer as an adjustment per share or as a percentage of old basis ►

The quantitative effect of the cash distribution on the shareholder's basis cannot be determined at this time since such effect depends on the Issuer's calculation of current and accumulated earnings & profits. Current earnings & profits are calculated on a full calendar basis and information is not available to calculate earnings & profits until after the close of the year.

16 Describe the calculation of the change in basis and the data that supports the calculation, such as the market values of securities and the valuation dates ►

The reduction in basis of each share is that portion of the distribution per share which is not a taxable dividend and is based on the Issuer's calculation of current and accumulated earnings & profits. Current earnings & profits are calculated on a full calendar year basis, and information is not available to calculate earnings & profits until after the close of the calendar year.

Part II Organizational Action (continued)

17 List the applicable Internal Revenue Code section(s) and subsection(s) upon which the tax treatment is based >

	IRC -	Sec.3	11(c) and Sec. 316(a)					
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Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge. Sign Here Signature ► Date ► Image: Signature ► Print your name ► Genevieve Stanus Trite ► Treasurer Paid Print/Type preparer's name Preparer's signature Date Checkif PTIN self-employed Use Only Firm's name ► Firm's address ► Phone no. Phone no.	Report	table t	ax year 2020					
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