(December 2017)

Report of Organizational Actions Affecting Basis of Securities

OMB No. 1545-0123

Department of the Treasury Internal Revenue Service					
Part I Reporting	Issuer		See separate instructions.	Car (ne acquiss)	- 291
1 Issuer's name				2 Issuer's employer identification number	(EIN)
Mercer International Inc.				91-6087550	
3 Name of contact for a	dditional information	4 Telepho	ne No. 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	7 City, town, or post office, state, and ZIP code of	7 City, town, or post office, state, and ZIP code of contact		
#282-14900 Interurban A	venue South			Seattle, WA 98168	
8 Date of action					
July 7, 2021					
10 CUSIP number	11 Serial number	(s)	12 Ticker symbol	13 Account number(s)	
588056101	88056101 N/A		MERC	N/A	
Part II Organizat	ional Action Atta	ch additiona	al statements if needed. Se	e back of form for additional questions.	AUA
				e against which shareholders' ownership is measured	for
the action ▶					
On the payable date of	luly 7, 2021, the Issu	er made a ca	ash distribution of \$0.065 per	share to shareholders of record as of June 30, 20	21.
					-
15 Describe the quantit	ative effect of the orga	anizational ac	tion on the basis of the securit	ty in the hands of a U.S. taxpayer as an adjustment pe	er
share or as a percen	_	ni aldano	all crimina franciscos	Provide any other informace	18
				letermined at this time since such effect depends	
				ngs & profits are calculated on a full calendar year	
basis and information is	not available to calc	ulate earning	gs & profits until after the clo	se of the year.	
	-				
	tion of the change in b	asis and the	data that supports the calcula	tion, such as the market values of securities and the	
valuation dates ▶					
				is not a taxable dividend and is based on the Issu	uer's
				are calculated on a full calendar year basis, and	
information is not availal	ole to calculate earni	ngs & profits	s until after the close of the c	alendar year.	
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Part II	-	Organizational Action (continu	ued)		
			-		
		applicable Internal Revenue Code se	ction(s) and subsection(s) upon v	which the tax treatment is based	
IRC - Se	c. 30	1(c) and Sec. 316 (a).			susst barrooms to the six
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	in any	resulting loss be recognized? ►			
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NAME OF TAXABLE PARTY.					

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19 Pro	ovide	any other information necessary to ir	nplement the adjustment, such a	as the reportable tax year ▶	seo matawa ad ayan at wash
Reporta	ble ta	ax year 2021.	Chartel at the consens that a science	legeral di	
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		r penalties of perjury, I declare that I have f, it is true, correct, and complete. Declarat			
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Sign					20121
Here	Signa	ature >		Date ▶	M30131
	Print	your name ► Genevieve Stannus		Title ► VP, Trea	
Paid		Print/Type preparer's name	Preparer's signature	Date	Check if PTIN
Prepa	rer				self-employed
Use O		Firm's name ▶			Firm's EIN ▶
030 0		Firm's address ▶	* is a compa	inunity desired as in the property of the	Phone no.
Send Fo	rm 89	937 (including accompanying stateme	ents) to: Department of the Treas	ury, Internal Revenue Service, Oc	den, UT 84201-0054