Form **8937**(December 2017) Department of the Treasury Internal Revenue Service

Report of Organizational Actions Affecting Basis of Securities

► See separate instructions.

OMB No. 1545-0123

Part Reporting	Issuer			
1 issuer's name		2 Issuer's employer identification number (EIN)		
MERCER INTERNATIONAL	L INC.	91-6087550		
The state of the s			e No. of contact	5 Email address of contact
Genevieve Stannus			604-639-4605	genevieve.stannus@mercerint.com
6 Number and street (or F	P.O. box if mail is not	7 City, town, or post office, state, and ZIP code of contact		
#282-14900 Interurban Ave	South			Seattle, WA 98168
8 Date of action	ande Soutif	Seattle, WA 30100		
April 02, 2025		Ditributio	on - Common Share	
10 CUSIP number	11 Serial number(s		12 Ticker symbol	13 Account number(s)
		,		
588056101 N/A		h additional	etatements if peeded Se	N/A e back of form for additional questions.
				e against which shareholders' ownership is measured for
_				ibution of \$0.075 per share of record as of
March 26, 2025.	payable date of Apri	11 02, 2025, 11	ie issuei made a casii disti	button of \$0.075 per share of record as of
Wai Ci 20, 2025.				
15 Describe the quantitat share or as a percenta		nizational acti	on on the basis of the securi	ty in the hands of a U.S. taxpayer as an adjustment per
The quantitative effect of t	he cash distribution	on the share	eholder's basis cannot be d	letermined at this point since such effect depends on
				gs & profits are calculated on a full calendar year basis
and information is not ava	ilable to calculate ea	arnings & pro	ofits until after the close of	the year.
16 Describe the calculation valuation dates ▶	on of the change in b	asis and the o	data that supports the calcula	ation, such as the market values of securities and the
The reduction in basis of e	each share is that po	ortion of the	distribution per share which	n is not a taxable dividend and is based on the Issuer's
				are calculated on a full calendar basis, and
			until after the close of the o	

Part		Organizational Action (continued	d).			
17 Li	st the	applicable Internal Revenue Code section	on(s) and subsection(s) upon w	hich the tax t	reatment is based	•
		1(c) and Sec. 316 (a).	.,			S
	30. 00	T(o) and ooo. one (a).				
-						
-						
18 C	an any	y resulting loss be recognized? ►				
N/A						
,						
-						
40 D		any other information accessors to imple	amont the adjustment auch or	the reportab	do tay year	
		any other information necessary to imple	ement the adjustment, such as	rie reportat	lie tax year -	
Reporta	ble ta	ax year 2025				
	Unde	r penalties of perjury, I declare that I have exa	amined this return, including accor	mpanving sche	dules and statements	and to the best of my knowledge and
	belief	, it is true, correct, and complete. Declaration of	of preparer (other than officer) is ba	ased on all info	rmation of which prepa	arer has any knowledge.
Sign						
Here		GALEN			A Oxi	1 2 2025
Here	Signa	ture >			Date - APYI	1 4,00
	Print	your name ► Genevieve Stannus			Title ► VP, Treas	
Paid		Print/Type preparer's name	Preparer's signature		Date	Check if PTIN
Prepa	rer					self-employed
		Firm's name ▶				Firm's EIN ▶
Use C	niy	Firm's address ►				Phone no.
Sond E-	rm 00	37 (including accompanying statements)	to: Department of the Trace:	ny Internal D	evenue Sendos Os	No. of the Control of
Selia FO	1111 09	or unduding accompanying statements	to. Department of the freast	y, michai Ne	venue dei vice, Ogi	2011-01 07201-0007