Form **8937**(December 2011) Department of the Treasury Internal Revenue Service

Report of Organizational Actions Affecting Basis of Securities

► See separate instructions.

OMB No. 1545-2224

Part I Reporting	Issuer			
1 Issuer's name				2 Issuer's employer identification number (EIN)
Mercer International Inc.		91-608755		
3 Name of contact for ad	ditional information	5 Email address of contact		
Genevieve Stannus		gstannus@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 8 Date of action	e S	Seattle, WA 98168		
b Date of action		9 Class	sification and description	
7/5/2017			tion - Common Shares	
10 CUSIP number	11 Serial number(s	3)	12 Ticker symbol	13 Account number(s)
588056101	N/A		MERC	N/A
Part II Organization	onal Action Attac	h additional	statements if needed. S	ee back of form for additional questions.
14 Describe the organiza the action ►	tional action and, if a	pplicable, the	date of the action or the da	ate against which shareholders' ownership is measured for
	v 5 2017 the issuer	mode e ess	h diotuibution of to ser	
on the payable date of 5th	y 3, 2017, the issuel	made a cas	n distribution of \$0.115 pe	r share to shareholders of record as of June 27, 2017.
				
				
15 Describe the quantitat share or as a percenta	ive effect of the orgar ge of old basis ►	nizational acti	on on the basis of the secu	rity in the hands of a U.S. taxpayer as an adjustment per
The quantitative effect of the	- ne cash distribution	on the share	eholder's basis cannot be	determined at this time since such effect depends on
the issuer's calculation of	current and accumu	lated earnin	gs & profits. Current earn	ings & profits are calculated on a full calendar year basis,
and information is not avai	lable to calculate ea	rnings & pro	ofits until after the close of	f the calendar year.
	·			
16 Describe the calculation valuation dates ►	n of the change in ba	asis and the d	ata that supports the calcul	lation, such as the market values of securities and the
The reduction in basis of ea	ach share is that por	rtion of the d	listribution per share whic	th is not a taxable dividend and is based on the issuer's
calculation of current and a	ccumulated earning	gs & profits.	Current earnings & profits	s are calculated on a full calendar year basis, and
information is not available	to calculate earning	gs & profits (until after the close of the	calendar year.
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		v. 12-2011)				Page 2	
Part	11	Organizational Action (contin	ued)				
17 L	ist the	applicable Internal Revenue Code se	ction(s) and subsection(s) upon	which the tax t	reatment is based	•	
		01(c) and Sec. 316(a)					
18 C	an an	v resulting loss be recognized?					
N/A	ا ا هاا	y resulting loss be recognized?					
IVIA							
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			· · · · · · · · · · · · · · · · · · ·				
19 Pr	ovide	any other information necessary to in	plement the adjustment, such a	as the reportabl	e tax year ▶		
		ax year 2017					
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				-			
		-			_		
	1.16. 7						
	Unde	r penalties of perjury, I declare that I have , it is true, correct, and complete. Declaration	examined this return, including acco	ompanying sched	ules and statements,	and to the best of my knowledge and	
C:	20.101	, it is true, somest, and somplete. Besignation	on or preparer (other than officer) is t	Dased On all illion	matter or writer prepa	arer rias any knowledge.	
Sign Here							
nere	Signa	ture ▶			Date ▶	17,2017	
			_				
	Print	your name Genevieve Stannus			Title ► Treasure	<u>r</u>	
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 ▶	
	- 111y	Firm's address ▶				Phone no.	
Send Form 8937 (including accompanying statements) to: Department of the Treasury, Internal Revenue Service, Ogden, UT 84201-0054							