See separate instructions.

Part I Reporting Issuer

1	Issuer's name		2 Issuer's employer identification number (EIN)		
ME	RCER INTERNATIONA	L INC.	91-608755		
3	Name of contact for ad	ditional information 4	Telephone No. of contact	5 Email address of contact	
GE	NEVIEVE STANNUS		604-639-4605	genevieve.stannus@mercerint.com	
6	Number and street (or F	P.O. box if mail is not del	ivered to street address) of contact	7 City, town, or post office, state, and ZIP code of contact	
#2	82 - 14900 Interurban A	venue South	Seattle, WA 98168		
8	Date of action		9 Classification and description	<u></u>	
De	cember 30, 2020		Distribution - Common Share		
10	CUSIP number11Serial number(s)588056101N/A		12 Ticker symbol	13 Account number(s)	
			MERC	N/A	
Ρ	art II Organizati	onal Action Attach a	additional statements if needed. S	ee back of form for additional questions.	
14	Describe the organizate the action ►	ational action and, if appl	icable, the date of the action or the da	te against which shareholders' ownership is measured for	

On the payable date of December 30, 2020, the Issuer made a cash distribution of \$0.065 per share to shareholders on record date as of December 23, 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 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.

Form 893								Page
Part		Organi	zational Action (co	ontinued)				
			ole Internal Revenue Coo Sec. 316 (a)	de section(s) and subsection(s) up	on which the tax treatme	nt is based ►		
18 C	an anv	resultin	g loss be recognized? ►	•				
N/A	an any		g					
19 Pi	rovido	any oth	or information poposan	to implement the adjustment, su	ch as the reportable tax w	ioar N		
		ax year 2		to implement the adjustment, su		Cai 🕨		
								
	Unde	r penaltie	s of perjury, I declare that I	have examined this return, including claration of preparer (other than officer	accompanying schedules an	d statements,	and to the best of my	knowledge an
0:	Dellei	, it is true) is based on an information of	or which prepa	rer has any knowledge.	•
Sign Here		DocuSigned by:				1/4/20	21	
	and a summer of the summer of		unus	Date ►				
	Print your name ► Genevieve Stannus			s	Ti+1~ ►	Treasurer		
	Print		pe preparer's name	Preparer's signature	Title► Date	incusurer	PTIN	
Paid Prop	orer		•	_			Check if self-employed	
Prepa Use (arer Only	Firm's n	ame 🕨	1	I		Firm's EIN ►	
236 (Juny							

 Firm's address
 Phone no.

 Send Form 8937 (including accompanying statements) to: Department of the Treasury, Internal Revenue Service, Ogden, UT 84201-0054