

Report of Organizational Actions Affecting Basis of Securities

▶ See separate instructions.

Part I Reporting Issuer

1 Issuer's name Mercer International Inc.		2 Issuer's employer identification number (EIN) 91-6087550	
3 Name of contact for additional information Genevieve Stannus	4 Telephone No. of contact 604-639-4605	5 Email address of contact genevieve.stannus@mercerint.com	
6 Number and street (or P.O. box if mail is not delivered to street address) of contact #282 - 14900 Interurban Avenue South		7 City, town, or post office, state, and ZIP code of contact Seattle, WA 98168	
8 Date of action Calendar Year 2022		9 Classification and description Distribution - Common Share	
10 CUSIP number 588056101	11 Serial number(s) N/A	12 Ticker symbol MERC	13 Account number(s) 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 measured for the action ▶ **Dates of Action (DD/MM/YYYY)**

Record Date	Payable Date	Description
30/03/2022	06/04/2022	On the payable date, the Issuer made a cash distribution of \$0.075 per share of common stock
29/06/2022	07/07/2022	On the payable date, the Issuer made a cash distribution of \$0.075 per share of common stock
28/09/2022	05/10/2022	On the payable date, the Issuer made a cash distribution of \$0.075 per share of common stock
21/12/2022	29/12/2022	On the payable date, the Issuer made a cash distribution of \$0.075 per share of common stock

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 ▶

Based on reasonable assumptions applied with the full year financial results, the Issuer calculates that on each payable date, 100% of the cash distributed were taxable dividends.

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 ▶ **N/A**

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. 301(c) and Sec. 316(a)

18 Can any resulting loss be recognized? ▶ _____
N/A

19 Provide any other information necessary to implement the adjustment, such as the reportable tax year ▶ _____
The reportable tax year is 2022.

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 ▶ **January 23, 2023**

Print your name ▶ **Genevieve Stannus** Title ▶ **VP, Treasurer**

Paid Preparer Use Only	Print/Type preparer's name	Preparer's signature	Date	Check <input type="checkbox"/> if self-employed	PTIN
	Firm's name ▶				Firm's EIN ▶
	Firm's address ▶				Phone no.